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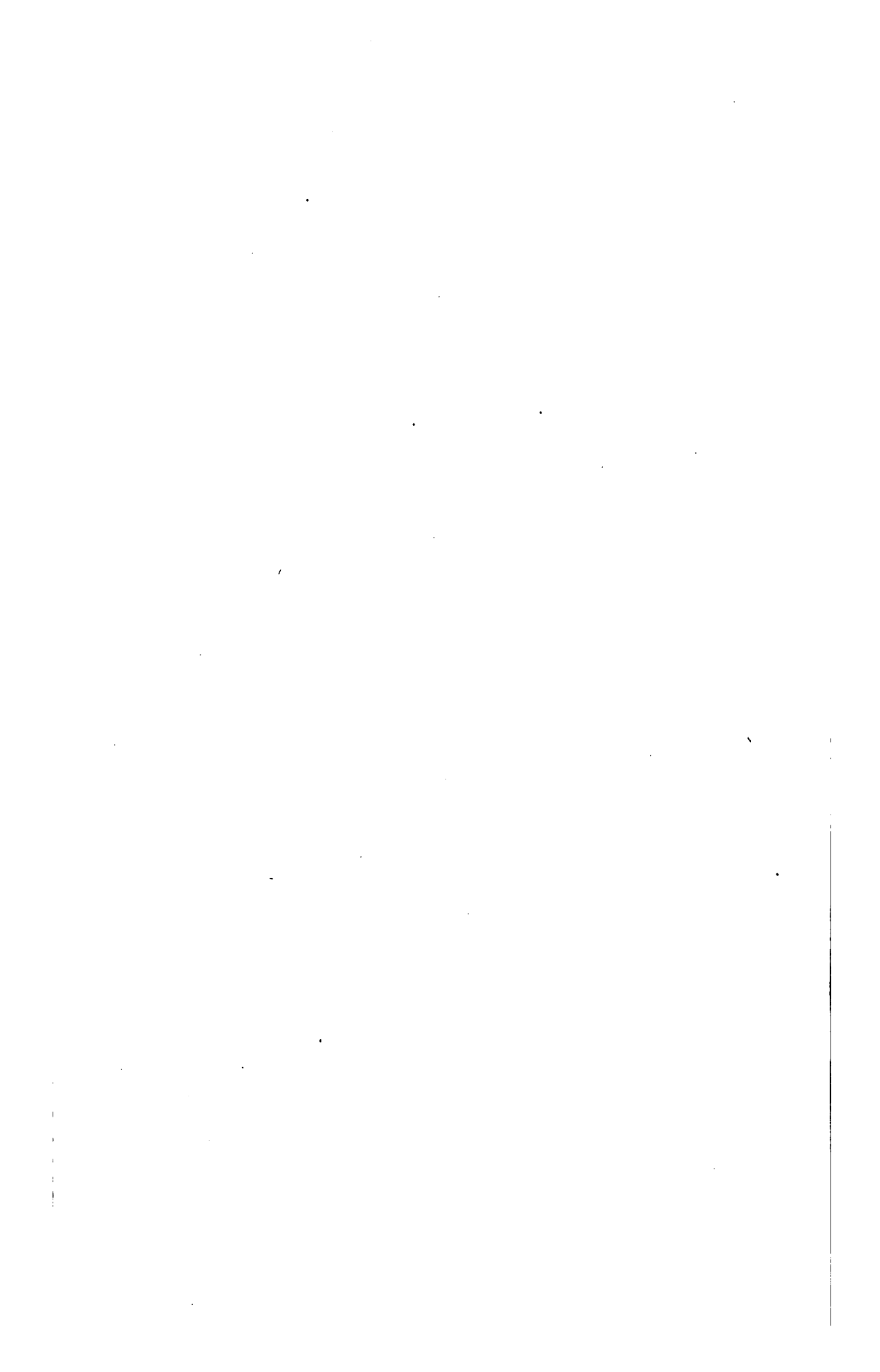
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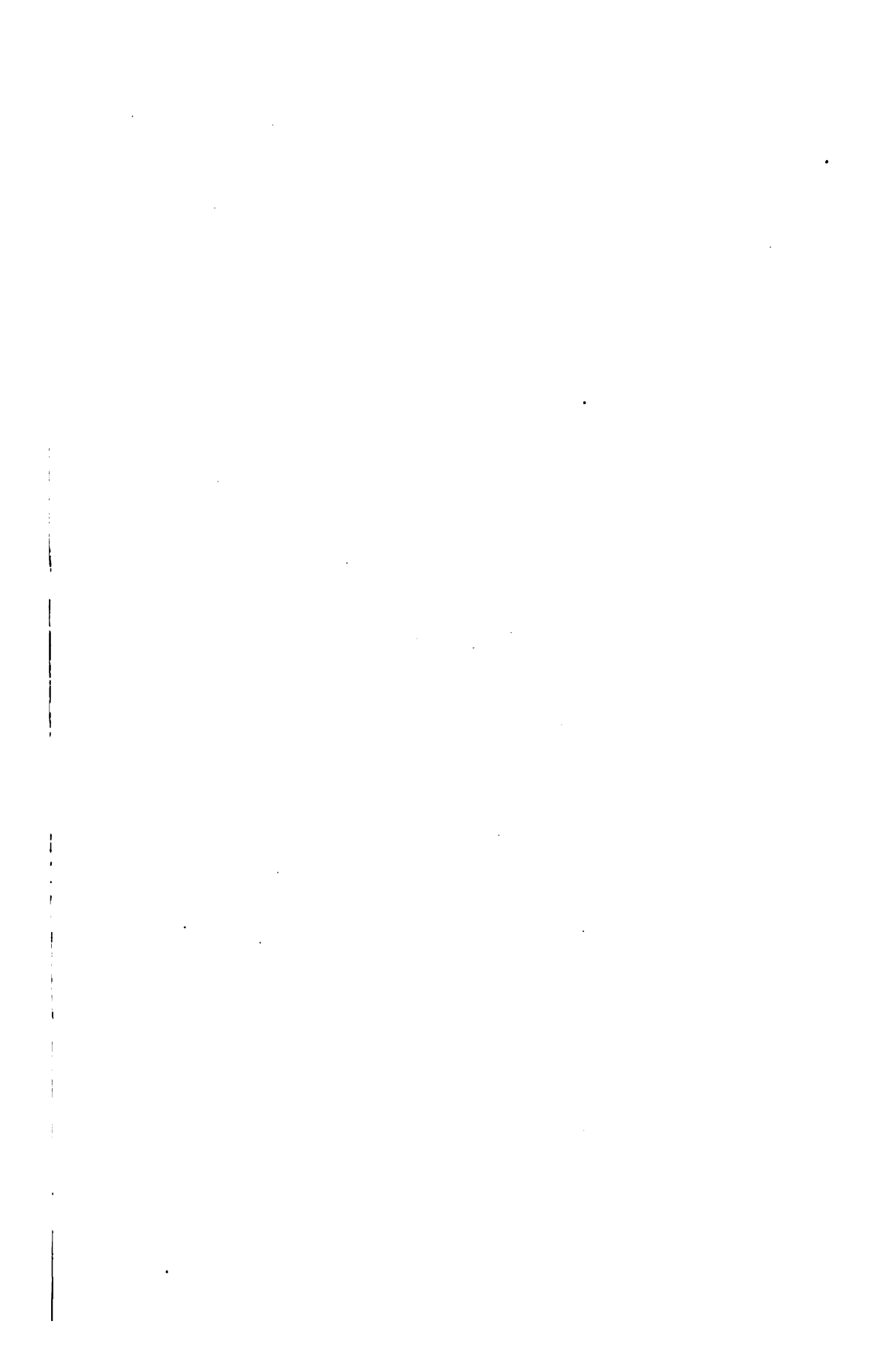
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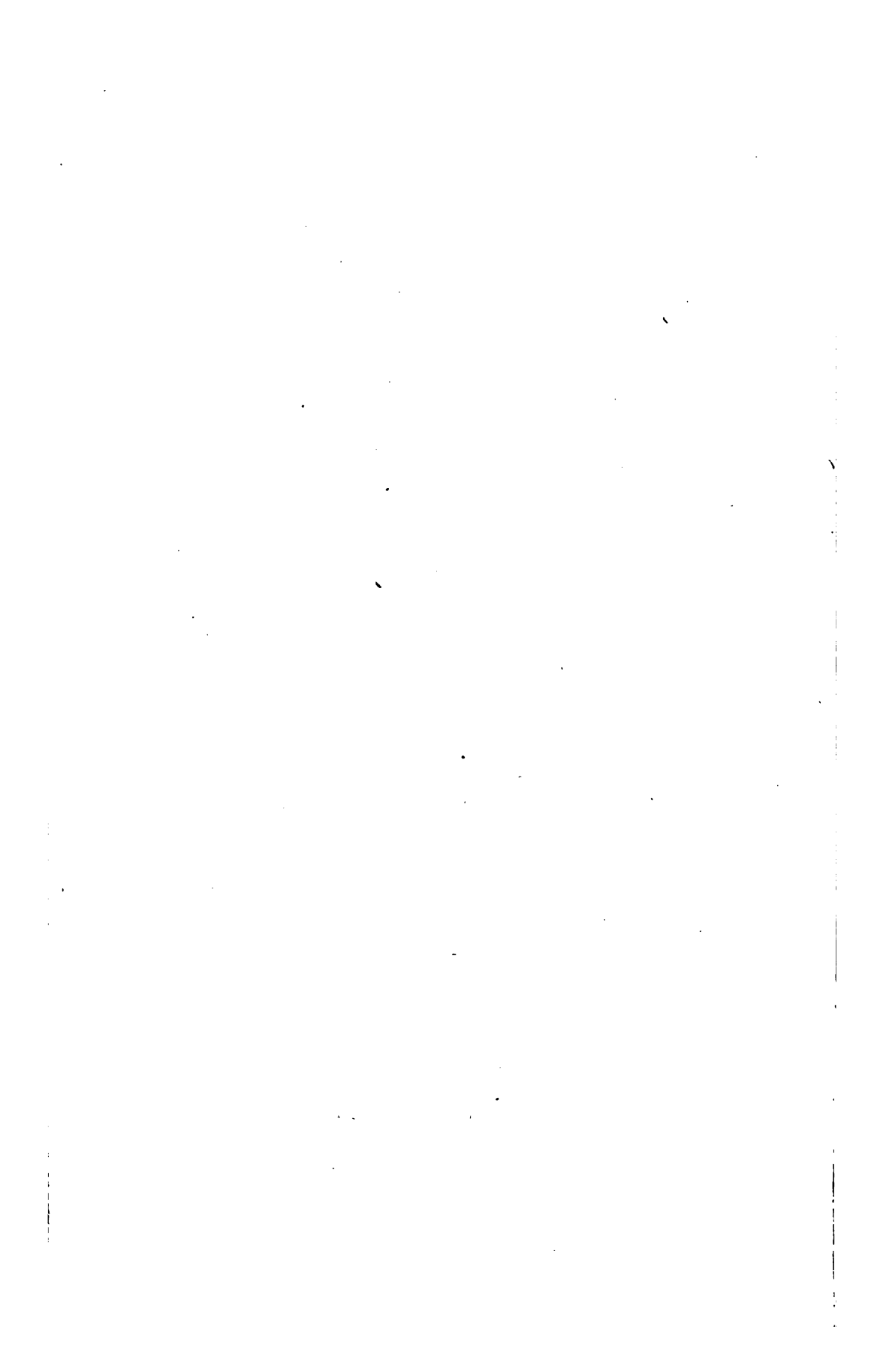
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INTERNAL REVENUE LAWS, 30

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INCLUDING

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TITLE XXXV, AND OTHER PORTIONS,

OF THE

REVISED STATUTES OF THE UNITED STATES,

AS AMENDED,

AND

OTHER ENACTMENTS, RELATING TO INTERNAL REVENUE,

IN FORCE MARCH 4, 1879,

WITH AN APPENDIX.

Compiled under the direction

OF THE

COMMISSIONER OF INTERNAL REVENUE.

REPRINT, WITH SUBSEQUENT LAWS.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1886.

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of Jas. F. Hillman*

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TREASURY DEPARTMENT,
Document No. 869.
Internal Revenue.

(To understand correctly the arrangement of the matter in this Compilation it is desirable to read the following:)

PREFACE.

Since December 1, 1873, the date to which the revision and consolidation of the laws in the Revised Statutes of the United States refer, twenty-seven acts and joint resolutions relating to internal revenue have been passed. By these enactments numerous and important changes of the internal-revenue law have been made.

Many of these acts were not in the form of specific amendments of the Revised Statutes, and, because of this fact, even those of them which were enacted prior to March 4, 1877, are not found in the Revised Statutes, edition of 1878, which gives the text of only the *specific* amendments made prior to that date.

Long before the passage of the recent act of March 1, 1879, the need of a complete Compilation of the internal-revenue laws had been felt; but as many of the amendments made by that act had been for several sessions before Congress for consideration, with the expectation, from session to session, that they would be enacted, it was considered inexpedient to prepare and issue a Compilation which might so soon be rendered comparatively useless by the expected changes.

The passage and approval of the act of March 1, 1879, however, removed that difficulty, and soon afterward the preparation of this Compilation was commenced. The work has been done, under the direction of the Commissioner of Internal Revenue, by Messrs. William H. Armstrong and Charles W. Eldridge, of the Internal Revenue Office.

It is hoped that the officers and employés of the internal-revenue service, for whose especial convenience this Compilation has been prepared, will find it full, accurate, and reliable. If they, or any person, shall discover any error or omission in the work, it is desired that information thereof be communicated to the Commissioner, in order that correction may be made in any subsequent edition.

The plan adopted has been to take for the body of the work Title XXXV of the Revised Statutes, *as amended*, preceded by the statutes relating to the organization of the Internal Revenue Office.

In foot-notes at the end of Chapters are certain sections of the Revised Statutes not in Title XXXV, which it seemed important to place thus, rather than in the Appendix.

Incorporated with Title XXXV, in their appropriate places, are the various specific amendments made thereto, printed in *italics*, omissions being indicated by asterisks; and, also, in appropriate places, according to the subject, are the various amendments and additions which, although

not in the form of specific amendments to any particular section, appear to belong where they are now placed.

Occasionally a word is printed in brackets, indicating that, although not in the original, it is necessary to the sense.

As a rule, all the new matter in Title XXXV is printed in italics, with references on the margin to the acts making the changes. Two exceptions, however, have been made to this rule of printing new matter in italics, namely: where the amended portion of a section has itself been subsequently amended, the words last inserted have been printed in small capitals; and, again, the Special Bonded Warehouse Act of March 3, 1877, and sections 11, 12, and 13 of the act of March 1, 1879, which relate to "Imported Liquor Stamps, &c." are printed in roman, because they are entirely new features of the law, and have no direct connection with any particular section of Title XXXV.

A special feature in the plan of this Compilation is that, for convenience of brief reference, section numbers *in brackets* are introduced, such as "[Sec. 3281]" and "[Sec. 3293 a]," &c. In these cases the number is not intended to indicate that it exists in that form in the Revised Statutes; but it is given—for convenience of reference only—to a subsequently enacted section or provision of law, printed in italics, with a reference to its date in the margin, which subsequent enactment is understood to be in effect amendatory of or additional to that section of the Revised Statutes the number of which is thus adopted, or, if not relating directly to that section, seems to belong, in its proper order, immediately after it. When persons refer, in correspondence or otherwise, to sections numbered in brackets, as before described, it is desired that the words "Compilation of 1879" be added; otherwise, the date and section of the original act, as indicated in the margin, should be given.

Where a section of the Revised Statutes is printed wholly in italics, this indicates that the words so printed have, by an act the date of which is given in the margin, been substituted for those of the original section, while preserving the original number.

Following Title XXXV is an Appendix, giving sections of the Revised Statutes relating to internal revenue, but which are not in the Internal Revenue Title, nor in the part of the Compilation relating to the Organization of the Office; and also giving other sections of a general nature but of use in the administration of the internal revenue laws, taken as well from the Revised Statutes as from subsequent acts.

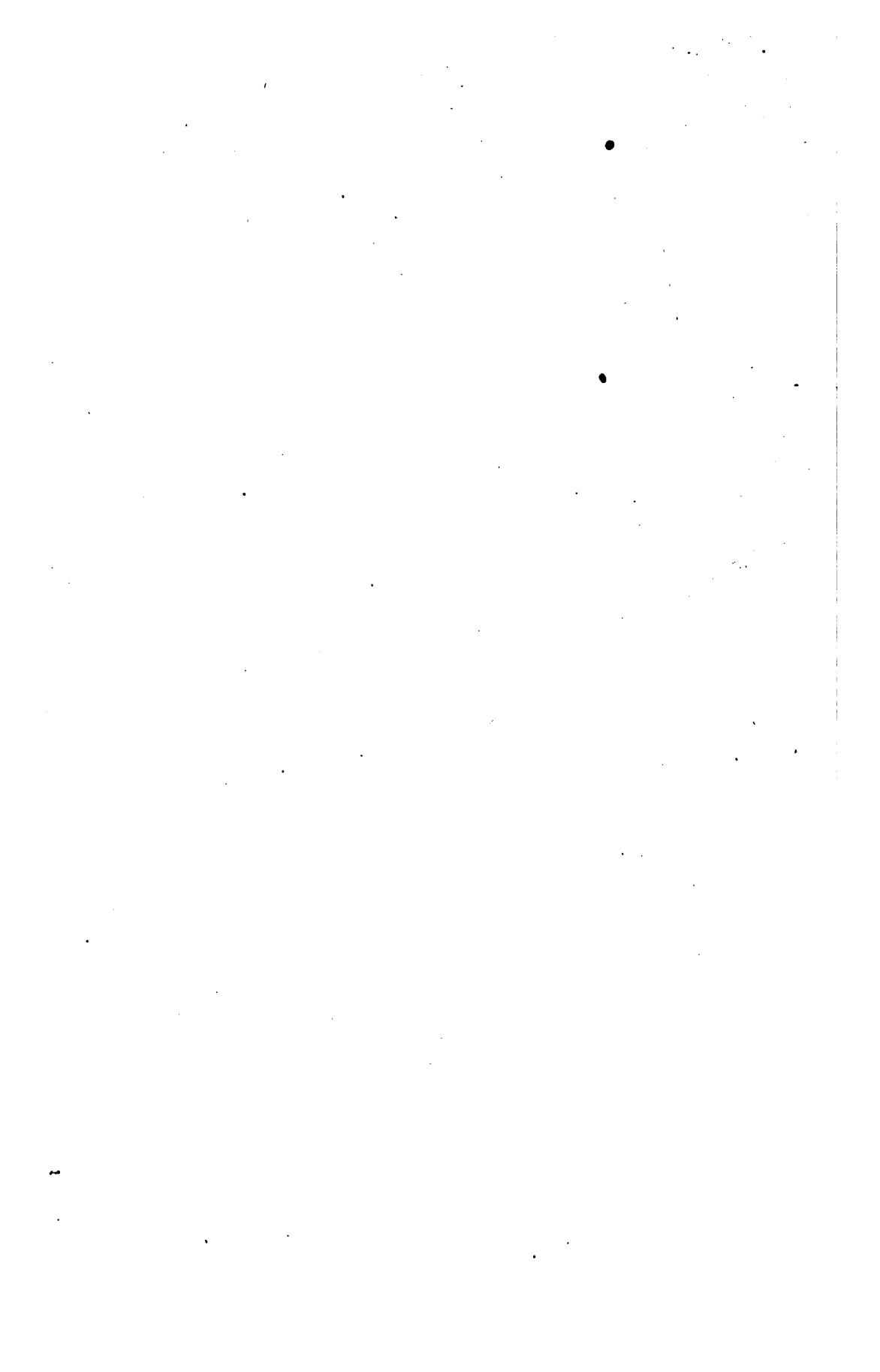
The text of the laws has been carefully compared with the Revised Statutes, "edition of 1878," with the Statutes at Large, or, as to acts not at the time published in the latter form, with the official copies of those acts issued by the State Department, and has been made to conform thereto, *including the punctuation*. In a few instances, however, specially noted, where there was an obvious error in the later edition of the Revised Statutes, the correct word is given from the original edition.

The marginal notes of the contents of the sections are mainly those of the Revised Statutes. In a few instances where the latter were obviously incorrect, and in a considerable number of cases where more full and definite notes seemed desirable in a Compilation like this, such notes are given. The synoptical tables of contents preceding the several Chapters have been necessarily changed to conform to the changes made in the marginal notes, and also to indicate the new matter added.

Following this Preface will be found a Schedule of Articles and Occupations Subject to Tax under the Internal Revenue Laws in force March 4, 1879; a List of Acts relating to Internal Revenue, enacted since July 4, 1861, and prior to March 4, 1879; a Table showing in what Sections of the Revised Statutes were incorporated the sections or portions of sections of the original internal revenue acts in force December 1, 1873, and a List of the Commissioners of Internal Revenue since the organization of the Internal Revenue Office in 1862.

Acts relating to internal revenue, passed at the first session of the Forty-sixth Congress while this Compilation was going through the press, will be found at the close of the Appendix.

An Index will be found at the end.



SCHEDULE
OF
ARTICLES AND OCCUPATIONS SUBJECT TO TAX
UNDER THE
INTERNAL REVENUE LAWS OF THE UNITED STATES
AS AMENDED AUGUST 2, 1896.

SPECIAL TAXES.

	Rate of tax per annum.
Rectifiers of less than 500 barrels a year	\$100 00
Rectifiers of 500 barrels, or more, a year	200 00
Retail liquor-dealers	25 00
Wholesale liquor-dealers	100 00
Retail dealers in malt liquors	20 00
Wholesale dealers in malt liquors	50 00
Manufacturers of stills	50 00
and for stills or worms, manufactured, each	20 00
Manufacturers of cigars	6 00
Dealers in leaf tobacco	12 00
Dealers in leaf tobacco (purchased in the hand, &c.), not exceeding 25,000 pounds	5 00
Retail dealers in leaf tobacco, annual sales not over \$500	250 00
and for monthly sales in excess of rate of \$500 per annum, for every \$1 over such rate	30
Dealers in manufactured tobacco	2 40
Manufacturers of tobacco	6 00
Peddlers of tobacco, when traveling with more than two horses, mules, or other animals, 1st class	30 00
Peddlers of tobacco, when traveling with two horses, mules, or other animals, 2d class	15 00
Peddlers of tobacco, when traveling with one horse, mule, or other animal, 3d class	7 20
Peddlers of tobacco, when traveling on foot, or by public conveyance, 4th class	3 60
Brewers, annual manufacture less than 500 barrels	50 00
annual manufacture 500 barrels or more	100 00
a Manufacturers of oleomargarine	600 00
a Manufacturers of oleomargarine commencing business subsequent to the thirtieth day of June in any year	500 00
a Retail dealers in oleomargarine	48 00
a Wholesale dealers in oleomargarine	480 00

a Rates of tax in force on and after October 31, 1896.

DISTILLED SPIRITS, &C.

	Rate of tax.
Distilled spirits, per gallon	\$0 90
Wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, in bottles containing not more than one pint, per bottle or package.....	10
Same, in bottles, containing more than one pint, and not more than one quart, per bottle or package	20
And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	
Stamps for distilled spirits intended for export, for expense, &c., of, each.	10

TOBACCO AND SNUFF.

Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, cut or granulated, of every description; tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened; and all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound.....	08
Snuff, of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound	08

CIGARS AND CIGARETTES.

Cigars and cheroots, of all descriptions, domestic or imported, per thousand.....	3 00
Cigarettes, domestic or imported, weighing not over three pounds per thousand, per thousand	50
Cigarettes, domestic or imported, weighing over three pounds per thousand, per thousand	3 00

FERMENTED LIQUORS.

Fermented liquors, per barrel, containing not more than 31 gallons.....	1 00
And at a proportionate rate for halves, thirds, quarters, sixths, and eighths of barrels.	
More than one barrel of 31 gallons, and not more than 63 gallons, in one package	2 00

OLEOMARGARINE.

<i>a</i> All substances heretofore known as oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef-fat, suet, lard, lard-oil, vegetable-oil, annatto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter, domestic, per pound.....	02
<i>a</i> Same, imported from foreign countries, per pound.....	15

BANKS AND BANKERS.

Circulation issued by any bank, &c., or person, per month.....	$\frac{1}{4}$ of 1 per c.
Circulation exceeding 90 per cent. of capital, in addition, per month ...	$\frac{1}{4}$ of 1 per c.
Banks, &c., on amount of notes of any person, State bank or State banking association, used for circulation and paid out	10 per cent.
Banks, &c., bankers, or associations, on amount of notes of any town, city, or municipal corporation, paid out by them.....	10 per cent.

a See note *a* on page VII.

Rate of tax.

Every person, firm, association other than national bank associations, and every corporation, State bank, or State banking association, on the amount of <i>their own notes</i> used for circulation and paid out by them.	10 per cent.
Every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, on the amount of notes of any person, firm, association, other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them	10 per cent.

NOTE.—The internal revenue taxes on imported manufactured tobacco, snuff, cigars, and cigarettes, are *in addition to the import duties thereon*.

A LIST
OF
ACTS OF CONGRESS RELATING TO INTERNAL REVENUE

ENACTED SINCE JULY 4, 1861,* AND PRIOR TO MARCH 4, 1879,

Not including private acts, nor appropriation acts passed prior to the enactment of the Revised Statutes, June 22, 1874.

An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes, approved August 5, 1861. (12 Stat., p. 292.)

An act to provide internal revenue to support the Government and to pay interest on the public debt, approved July 1, 1862. (12 Stat., p. 432.)

An act increasing temporarily the duties on imports, and for other purposes, approved July 14, 1862. (12 Stat., pp. 543, 560.)

An act to impose an additional duty on sugars produced in the United States, approved July 16, 1862. (12 Stat., p. 588.)

Joint resolution to amend section 77 of "An act to provide internal revenue to support the Government and to pay interest on the public debt," and for other purposes. Approved July 17, 1862. (12 Stat., p. 627.)

An act to amend an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862. Approved December 25, 1862. (12 Stat., p. 632.)

An act to provide Ways and Means for the Support of the Government, approved March 3, 1863. (12 Stat., p. 709.)

An act to amend an act entitled "An act to provide internal revenue to support the Government and [to] pay interest on the public debt," approved July 1, 1862, and for other purposes. Approved March 3, 1863. (12 Stat., p. 713.)

An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collections of claims in favor of the United States, and for other purposes, approved March 3, 1863. (12 Stat., p. 737.)

Joint resolution to provide for the printing annually of the report of the Commissioner of Internal Revenue, approved January 13, 1864. (13 Stat., p. 400.)

An act to increase the internal revenue, and for other purposes, approved March 7, 1864. (13 Stat., p. 14.)

An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes, approved June 30, 1864. (13 Stat., p. 223.)

Joint resolution imposing a special income duty [for the year ending December 31 next preceding October 1, 1864], approved July 4, 1864. (13 Stat., p. 417.)

An act to amend an act entitled "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for

* On this date Congress convened in its first (extraordinary) session after the commencement of the War of the Rebellion, at which session was commenced the legislation which has since produced the present system of internal taxation.

XII ACTS OF CONGRESS RELATING TO INTERNAL REVENUE.

other purposes," approved June 30, 1864. Approved December 22, 1864. (13 Stat., p. 420.)

An act to amend an act entitled "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes," approved June 30, 1864. Approved March 3, 1865. (13 Stat., p. 469.)

An act amendatory of certain Acts imposing Duties upon foreign Importations, approved March 3, 1865. (13 Stat., p. 491.)

An act authorizing the Secretary of the Treasury to appoint assistant assessors of internal revenue, approved January 15, 1866. (14 Stat., p. 2.)

An act to declare the meaning of certain parts of the internal revenue act, approved June 30, 1864, and for other purposes. Approved March 10, 1866. (14 Stat., p. 4.)

An act to reduce internal taxation and to amend an act entitled "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes," approved June 30, 1864, and acts amendatory thereof. Approved July 13, 1866. (14 Stat., p. 98.)

An act to authorize the refunding of certain taxes, approved July 27, 1866. (14 Stat., p. 301.)

An act amendatory of section thirteen of an act entitled "An act to amend an act entitled 'An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes,' approved June 30, 1864," approved March 3, 1865. Approved July 27, 1866. (14 Stat., p. 301.)

Joint resolution to prevent the further enforcement of the joint resolution (No. 77) approved July 4, 1864, against officers and soldiers of the United States, who have been honorably discharged, so as to relieve them from the further payment of the special 5 per cent. income tax imposed thereby, approved July 28, 1866. (14 Stat., p. 371.)

Joint resolution to amend existing laws relating to internal revenue, approved February 5, 1867. (14 Stat., p. 565.)

A resolution to provide, in certain cases, for the removal of alcohol from bonded warehouses free from internal tax, approved February 18, 1867. (14 Stat., p. 565.)

An act to amend existing laws relating to internal revenue, and for other purposes, approved March 2, 1867. (14 Stat., p. 471.)

An act to exempt wrapping-paper, made from wood or cornstalks, from internal tax, and for other purposes, approved March 26, 1867. (15 Stat., p. 6.)

An act to prevent frauds in the collection of the tax on distilled spirits, approved January 11, 1868. (15 Stat., p. 34.)

An act to provide for the exemption of cotton from internal tax, approved February 3, 1868. (15 Stat., p. 34.)

Joint resolution to provide for a commission to examine and report on meters for distilled spirits, approved February 3, 1868. (15 Stat., p. 246.)

An act to exempt certain manufactures from internal tax, and for other purposes, approved March 31, 1868. (15 Stat., p. 58.)

An act for the relief of certain exporters of rum, approved June 25, 1868. (15 Stat., p. 78.)

Joint resolution to correct an act entitled "An act for the relief of certain exporters of rum." Approved July 6, 1868. (15 Stat., p. 256.)

An act imposing taxes on distilled spirits and tobacco, and for other purposes, approved July 20, 1868. (15 Stat., p. 125.)

ACTS OF CONGRESS RELATING TO INTERNAL REVENUE. XIII

An act to correct an error in the enrollment of the "Act imposing taxes on distilled spirits and tobacco, and for other purposes." Approved July 27, 1868. (15 Stat., p. 238.)

An act to amend an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight. Approved December 22, 1868. (15 Stat., p. 266.)

An act to allow deputy collectors of internal revenue, acting as collectors, the pay of collectors, and for other purposes, approved March 1, 1869. (15 Stat., p. 282.)

An act to amend an act entitled "An act to exempt certain manufacturers from internal tax, and for other purposes," approved March thirty-first, eighteen hundred and sixty-eight. Approved March 3, 1869. (15 Stat., p. 336.)

"Joint Resolution to supply Omissions in the Enrolment of certain Appropriation Acts approved March third, eighteen hundred and sixty-nine," approved March 29, 1869. (16 Stat., p. 52.)

An act to amend an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight. Approved April 10, 1869. (16 Stat., p. 41.)

Joint resolution in relation to female clerks in the Internal Revenue Bureau, approved June 29, 1870. (16 Stat., p. 382.)

An act to define the intent of an act entitled "An act to allow deputy collectors of internal revenue, acting as collectors, the pay of collector[s], and for other purposes," approved March one, eighteen hundred and sixty-nine. Approved July 1, 1870. (16 Stat., p. 179.)

A resolution to determine the construction of an act to provide internal revenue to support the Government, [to pay interest on the public debt,] and for other purposes, approved June thirtieth, eighteen hundred and sixty-four. Approved July 13, 1870. (16 Stat., p. 387.)

An act to reduce internal taxes, and for other purposes, approved July 14, 1870. (16 Stat., p. 256.)

An act to amend existing laws relating to internal revenue, approved July 14, 1870. (16 Stat., p. 274.)

An act to amend section four of the act of March thirty-one, eighteen hundred and sixty-eight, approved July 14, 1870. (16 Stat., p. 277.)

Joint resolution to construe the act of March thirty-one, eighteen hundred and sixty-eight, approved July 14, 1870. (16 Stat., p. 388.)

An act relating to internal taxes, approved March 3, 1871. (16 Stat., p. 475.)

Joint resolution to amend section four, act of July twenty, eighteen hundred and sixty-eight, approved March 3, 1871. (16 Stat., p. 601.)

An act to repeal the paragraphs of Schedule C of the internal revenue acts imposing taxes on canned meats, fish, and certain other articles, approved March 5, 1872. (17 Stat., p. 36.)

An act to provide for the abatement or repayment of taxes on distilled spirits in bond, destroyed by casualty, approved May 27, 1872. (17 Stat., p. 162.)

An act to reduce duties on imports, and to reduce internal taxes, and for other purposes, approved June 6, 1872. (17 Stat., p. 238.)

An act for the reduction of Officers and Expenses of the internal revenue, approved December 24, 1872. (17 Stat., p. 401.)

An act to remit the Excise Taxes upon Alcohol used by Universities and Colleges for scientific purposes, approved February 21, 1873. (17 Stat., p. 468.)

XIV ACTS OF CONGRESS RELATING TO INTERNAL REVENUE.

An act to amend an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, and for other purposes. Approved March 3, 1873. Section 5 of this act amends section 55 of the act of July 20, 1868, as amended by the act of June 6, 1872. (17 Stat., p. 559.)

An act to amend an act entitled "An act to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-six. Approved March 3, 1873. (17 Stat., p. 580.)

An act relating to the fractional Parts of a Barrel containing fermented liquors, approved March 3, 1873. (17 Stat., p. 586.)

An act to place at the Disposal of the Commissioner of Internal Revenue certain Copies of the new Compilation of Internal-revenue Laws. Approved March 3, 1873. (17 Stat., p. 621.)

ACTS, ETC., SINCE DECEMBER 1, 1873, THE DATE TO WHICH THE REVISED STATUTES OF THE UNITED STATES RELATE. (See sec. 5595, R. S.)

An act to so amend the laws relative to internal revenue as to allow distillery warehouses to be continued in use after changes have occurred in the management of the business, approved January 8, 1874. (18 Stat., p. 2.)

An act to abolish the office of Deputy Commissioner of Internal Revenue, approved January 29, 1874. (18 Stat., p. 6.)

An act to facilitate the exportation of distilled spirits, and amendatory of the acts in relation thereto, approved June 9, 1874. (18 Stat., p. 64.)

An act explanatory of the act of June thirtieth, eighteen hundred and sixty-four; became law June 18, 1874. (18 Stat., p. 80.)

An act for the relief of savings institutions having no capital stock, and doing business solely for the benefit of depositors, approved June 22, 1874. (18 Stat., p. 194.)

An act to provide for the stamping of unstamped instruments, documents, or papers, approved June 23, 1874. (18 Stat., p. 250.)

An act to amend existing customs and internal-revenue laws, and for other purposes, approved February 8, 1875. (18 Stat., p. 309.)

An act to correct errors and to supply omissions in the Revised Statutes of the United States, approved February 18, 1875. (18 Stat., p. 316.)

An act to further protect the sinking-fund and provide for the exigencies of the Government, approved March 3, 1875. (18 Stat., p. 339.)

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending June thirtieth, eighteen hundred and seventy-six, and for other purposes, approved March 3, 1875. (18 Stat., p. 352.)

Section 12 of "An act making appropriations to supply deficiencies in the appropriations for fiscal years ending June thirtieth, eighteen hundred and seventy-five, and prior years, and for other purposes," approved March 3, 1875. (18 Stat., p. 419.)

An act to amend section numbered three thousand three hundred and forty-two of the Revised Statutes of the United States in relation to affixing stamps on brewers casks, approved March 3, 1875. (18 Stat., p. 484.)

An act to authorize the Secretary of the Treasury to adjust and remit certain taxes and penalties claimed to be due from mining and other

corporations and for other purposes, approved March 3, 1875. (18 Stat., p. 507.)

An act to extend the time for stamping unstamped instruments, approved February 25, 1876. (19 Stat., p. 5.)

Joint resolution concerning special tax stamps, approved May 8, 1876. (19 Stat., p. 213.)

An act to define the tax on fermented or malt liquors, approved May 13, 1876. (19 Stat., p. 53.)

An act relative to the redemption of unused stamps, approved July 12, 1876. (19 Stat., p. 88.)

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending June thirtieth, eighteen hundred and seventy-seven, and for other purposes, approved August 15, 1876. (19 Stat., p. 152.)

An act to perfect the revision of the statutes of the United States, and of the statutes relating to the District of Columbia, approved February 27, 1877. (19 Stat., p. 240.)

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending June thirtieth, eighteen hundred and seventy-eight and for other purposes, approved March 3, 1877. (19 Stat., p. 303.)

An act relating to the production of fruit-brandy, and to punish frauds connected with the same, approved March 3, 1877. (19 Stat., p. 393.)

Joint resolution declaring that a reduction of the tax on distilled spirits is inexpedient, approved February 18, 1878. (20 Stat., p. 248.)

Joint resolution to prescribe the time for the payment of the tax on distilled spirits, and for other purposes, approved March 28, 1878. (20 Stat., p. 249.)

An act to extend the provisions of section thirty-two hundred and ninety-seven of the Revised Statutes to other institutions of learning, approved May 3, 1878. (20 Stat., p. 48.)

An act making appropriations for the legislative, executive, and judicial expenses of the government for the fiscal year ending June thirtieth, eighteen hundred and seventy-nine, and for other purposes, approved June 19, 1878. (20 Stat., p. 187.)

An act to amend section five thousand four hundred and ninety-seven of the Revised Statutes relating to embezzlement by officers of the United States, approved February 3, 1879. (20 Stat., p. 280.)

An act to amend the laws relating to internal revenue, approved March 1, 1879. (20 Stat., p. 327.)

An act authorizing an allowance for loss by leakage or casualty of spirits withdrawn from distillery warehouses for exportation, approved December 20, 1879. (21 Stat., p. 59.)

An act to amend the laws in relation to internal revenue, approved May 28, 1880. (21 Stat., p. 145.)

An act to amend sections thirty-three hundred and eighty-five and thirty-three hundred and fifty-seven of the Revised Statutes of the United States, approved June 9, 1880. (21 Stat., p. 167.)

An act to amend the sixth subdivision of section thirty-two hundred and forty-four of the Revised Statutes of the United States, approved June 16, 1880. (21 Stat., p. 291.)

An act to repeal so much of section thirty-three hundred and eighty-five of the Revised Statutes as imposes an export tax on tobacco, approved August 8, 1882. (22 Stat., p. 372.)

An act relating to exportation of tobacco, snuff, and cigars, in bond,

XVI ACTS OF CONGRESS RELATING TO INTERNAL REVENUE.

free of tax to adjacent foreign territory, approved January 13, 1883. (22 Stat., p. 402.)

An act to amend section thirty-three hundred and sixty-two of the Revised Statutes relating to the tax on perique tobacco, approved January 9, 1883. (22 Stat., p. 401.)

An act to reduce internal revenue taxation and for other purposes, approved March 3, 1883. (22 Stat., p. 488.)

An act to limit the time within which prosecutions may be instituted against persons charged with violating internal revenue laws, approved July 5, 1884. (23 Stat., p. 122.)

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1885, and for other purposes, approved July 7, 1884. (23 Stat., p. 172.)

Similar act for fiscal year ending June 30, 1886, approved March 3, 1885. (23 Stat., p. 404.)

An act to amend section thirty-three hundred and thirty-six of the Revised Statutes of the United States, approved April 29, 1886.

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1887, and for other purposes, approved July 31, 1886.

An act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, approved August 2, 1886.

An act to provide for the inspection of tobacco, cigars, and snuff, and to repeal section three thousand one hundred and fifty-one of the Revised Statutes, approved August 4, 1886.

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SHOWING

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OR PORTIONS OF SECTIONS, OF THE

ORIGINAL INTERNAL-REVENUE ACTS

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COMMISSIONERS
OF
INTERNAL REVENUE
SINCE THE
ORGANIZATION OF THE INTERNAL REVENUE OFFICE
IN 1862.

GEORGE S. BOUTWELL, of Massachusetts, from July 17, 1862, to March 3, 1863, both dates inclusive.

JOSEPH J. LEWIS, of Pennsylvania, from March 18, 1863, to June 30, 1865.

WILLIAM ORTON, of New York, from July 1, 1865, to October 31, 1865.

EDWARD A. ROLLINS, of New Hampshire, from November 1, 1865, to March 10, 1869.

COLUMBUS DELANO, of Ohio, from March 11, 1869, to October 31, 1870.

JOHN W. DOUGLASS, of Pennsylvania (Acting Commissioner), from November 1, 1870, to January 2, 1871.

ALFRED PLEASANTON, of New York, from January 3, 1871, to August 8, 1871.

JOHN W. DOUGLASS, of Pennsylvania, from August 9, 1871, to May 14, 1875.

DANIEL D. PRATT, of Indiana, from May 15, 1875, to July 31, 1876.

GREEN B. RAUM, of Illinois, from August 2, 1876, to April 30, 1883.

HENRY C. ROGERS, of Pennsylvania (Acting Commissioner), from May 1, 1883, to May 10, 1883.

JOHN J. KNOX, of Minnesota (Acting Commissioner), from May 11, 1883, to May 20, 1883.

WALTER EVANS, of Kentucky, from May 21, 1883, to March 19, 1885.

JOSEPH S. MILLER, of West Virginia, from March 20, 1885.

INTERNAL REVENUE LAWS.

[The sections enumerated in this Compilation are from the Revised Statutes of the United States, unless otherwise indicated. See explanations in Preface. Amendments to the Revised Statutes are in *italics*, with references to the amendatory acts upon the margin. The punctuation herein is that of the enrolled statutes.]

ORGANIZATION OF OFFICE OF INTERNAL REVENUE.

SEC. 319. There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of six thousand dollars a year. Commissioner of Internal Revenue.

SEC. 320. The Commissioner of Internal Revenue is authorized to designate one of the heads of division as chief clerk of the Bureau without additional compensation. Chief clerk.

SEC. 321. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall have general superintendence of the assessment and collection of all duties and taxes now or hereafter imposed by any law providing internal revenue; and shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp duties, or, in the case of percentage duties, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require. He may also contract for or procure the printing of requisite forms, decisions and regulations, but the printing of such forms, decisions and regulations shall be done at the Public Printing-Office, unless the Public Printer shall be unable to perform the work: *Provided*, That the Commissioner of Internal Revenue may, under such regulations as may be established by the Secretary of the Treasury, after due public notice, receive bids and make contracts for supplying stationery, blank-books and blanks to the collectors in the several collection-districts; and the said Commissioner shall estimate in detail by collection-districts the expense of assessing and the expense of the collection of internal revenue. Duties of Commissioner of Internal Revenue. [Sec. as to stamps, §§ 3238, 3312, 3328, 3341, 3369, 3395, 3445, 3446.]

SEC. 3671. The Commissioner of Internal Revenue shall estimate in detail, by collection-districts, the expense of assessing and the expense of the collection of internal revenue, Estimates of expenses of collecting internal revenue.

and submit the same to Congress at the commencement of each regular session.¹ See (§ 2463 a.)

Deputy Commissioner of Internal Revenue.

SEC. 322. There shall be in the office of the Commissioner of Internal Revenue a Deputy Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of three thousand five hundred dollars a year.²

Duties of Deputy Commissioner of Internal Revenue.

SEC. 323. The Deputy Commissioner of Internal Revenue shall be charged with such duties in the office of the Commissioner of Internal Revenue as may be prescribed by the Secretary of the Treasury, or by law, and shall act as Commissioner of Internal Revenue in case of the absence of that officer.

Extract from the legislative, executive, and judicial appropriation act, approved March 3, 1875.

SEC. 2. *That on and after July first, eighteen hundred and seventy-five, the organization of the Treasury Department, and the several offices thereof, and the annual salaries paid to the persons therein, shall be as follows, to wit:*

18 Stat., p. 296.

Ib., p. 298.

In the Office of the Commissioner of Internal Revenue:

The Commissioner of Internal Revenue, six thousand dollars; deputy commissioner, three thousand five hundred dollars; one deputy commissioner, at three thousand dollars; seven heads of division, at two thousand five hundred dollars each; one stenographer, at two thousand dollars; thirty clerks of class four; forty-two clerks of class three; fifty clerks of class two; eighteen clerks of class one; seventy clerks, at nine hundred dollars each; five messengers; and fifteen laborers.³

¹The following additional sections relate to accounts to be kept and reports to be made to Congress of internal-revenue collections, &c.:

SEC. 239. Separate accounts shall be kept at the Department of the Treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection-districts, and of the amount of each species of duty and tax that shall accrue; so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, inspectors, and other officers employed in each of the respective States, Territories, and collection-districts.

SEC. 261. The Secretary of the Treasury shall annually, in the month of December, lay before Congress an abstract, in tabular form, of the separate accounts of moneys received from internal duties or taxes in each of the respective States, Territories, and collection-districts, required by section two hundred and thirty-nine, to be kept at the Treasury.

²By act approved January 29, 1874 (18 Stat., p. 6), it is provided that this "Office of Deputy Commissioner of Internal Revenue" be, and the same is hereby, abolished; and that the Secretary of the Treasury may, upon the recommendation of the Commissioner of Internal Revenue, designate one of the two remaining deputy commissioners as First Deputy Commissioner, who shall perform the duties and be paid only the salary prescribed for the office of deputy commissioner hereby abolished."

³But by the legislative, executive, and judicial appropriation act approved June 19, 1878 (20 Stat., 187), the appropriation is only "For Commissioner of Internal Revenue, six thousand dollars; one deputy commissioner, three thousand two hundred dollars; two heads of division, at two thousand five hundred dollars each; five heads of division, at two thousand two hundred and fifty dollars each; one stenographer, one thousand eight hundred dollars; twenty-three clerks of class four; twenty-six clerks of class three; thirty-six clerks of class two; twenty-one clerks of class one; thirteen clerks, at one thousand dollars each; fifty clerks, at nine hundred dollars each; four assistant messengers; and ten laborers."

TITLE XXXV (REVISED STATUTES).

INTERNAL REVENUE.

CHAPTER ONE.

OFFICERS OF INTERNAL REVENUE.

Sec.	Sec.
3140. Definitions.	3162. Superintendents of exports and drawbacks may administer oaths.
3141. Collection districts.	3163. Duties of collectors and internal-revenue agents. Commissioner may transfer certain officers.
[3141 a.] Same.	3164. Duty of collectors to report violations of law to district attorney.
3142. Collectors.	3165. Revenue officer who may administer oaths and take evidence.
3143. Collectors' bonds.	3166. Revenue officers authorized to make seizures.
3144. Collectors to be disbursing agents.	3167. Revenue officers disclosing operations of manufacturers, &c.; penalty.
3145. Collectors' salary and allowances.	3168. Officers not to be interested in certain manufactures; penalty.
[3145 a.] Advertising, stationery, &c.; allowances and compensation.	3169. Officers of internal revenue, &c., guilty of extortion, receiving unlawful fees, and other unlawful acts.
3146. Accounts of collectors adjusted according to fiscal year.	[3169 a.] Laws imposing punishment on internal-revenue officers applied to certain other classes of persons.
3147. Apportionment of compensation of collectors.	[3169 b.] Collectors, &c., issuing stamps before payment.
[3148.] Deputy collectors. Salaries of deputies and collectors.	3170. District attorney or marshal accepting or demanding anything for compromise of violation of internal-revenue laws.
3149. Disability or vacancy in office of collector.	3171. Officers suffering injuries may maintain suit for damages.
3150. Deputy collector, when entitled to collector's salary.	
3151. Inspectors of tobacco and cigars.	
3152. Internal-revenue agents.	
3153. Storekeepers and their salaries.	
[3153 a.] Office of storekeeper and gauger.	
3154. Assignment and transfer of storekeepers.	
3155. Temporary storekeeper.	
3156. Gaugers.	
3157. Gaugers' fees.	
[3157 a.] Same.	
[3157 b.] Gaugers and store-keepers only paid for actual service.	
3158. Statement under oath of fees, &c.; penalty.	
3159. <i>Repealed.</i>	
3160. <i>Repealed.</i>	
3161. Officers in charge of exportation and drawbacks.	
	5448. Falsely assuming to be a revenue officer.
	5484. Extortion by internal-revenue informers.

SEC. 3140. The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out its provisions. *And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word "person," as used in this title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.*¹

¹ See the following additional definitions from the Revised Statutes:
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, In determining the meaning of the revised statutes, or of any act or

Collection-dis-
tricts.

SEC. 3141. For the purpose of assessing, levying, and collecting the taxes provided by the internal-revenue laws, the President may establish convenient collection-districts, and for that purpose he may subdivide any State, Territory, or the District of Columbia, or may unite two or more States or Territories into one district, and may from time to time alter said district: *Provided*, That the number of districts in any State shall not exceed the number of Representatives in Congress to which such State was entitled in the Thirty-seventh Congress, except in such States as were entitled to an increased representation in the Thirty-eighth Congress, in which States the number of districts shall not exceed the number of Representatives to which any such State was so entitled: *And provided further*, That in the State of California the President may establish a number of districts not exceeding the number of Senators and Representatives to which said State was entitled, in the Thirty-seventh Congress.

Act Feb. 27,
1877.

Extract from [SEC. 3141 a.] * * * and from and after the thirtieth day of June next [1877] there shall be no more than one hundred and twenty-six collection-districts; and it shall be the duty of the President, and he is hereby authorized and directed, to reduce the internal-revenue districts to not exceeding the number aforesaid, in the manner heretofore provided by law. * * *

Secs. approved March 3, 1877.

Collectors.

SEC. 3142. The President, by and with the advice and consent of the Senate, shall appoint for each collection-district a collector, who shall be a resident of the same. When two or more collection-districts are united by him, he may designate from among the existing officers of such districts one collector for the new district, or, at his discretion, he may make a new appointment of such officer for said district.

Collectors'
bonds.

Sec. 2, act Mar.
1, 1879.

SEC. 3143. *Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully*

resolution of Congress passed subsequent to February twenty-fifth, eighteen hundred and seventy-one, words importing the singular number may extend and be applied to several persons or things; words importing the plural number may include the singular; words importing the masculine gender may be applied to females; * * * the word "person" may extend and be applied to partnerships and corporations, and the reference to any officer shall include any person authorized by law to perform the duties of such office, unless the context shows that such words were intended to be used in a more limited sense; and a requirement of an "oath" shall be deemed complied with by making affirmation in judicial form.

SEC. 2. The word "county" includes a parish, or any other equivalent subdivision of a State or Territory of the United States.

SEC. 3. The word "vessel" includes every description of water-craft or other artificial contrivance used, or capable of being used, as a means of transportation on water.

SEC. 4. The word "vehicle" includes every description of carriage or other artificial contrivance used, or capable of being used, as a means of transportation on land.

SEC. 5. The word "company" or "association," when used in reference to a corporation, shall be deemed to embrace the words "successors and assigns of such company or association," in like manner as if these last-named words, or words of similar import, were expressed.

fully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; and he shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe; and he shall execute a new bond whenever required so to do by the Secretary of the Treasury, with such conditions as may be required by law or prescribed by the Commissioner of Internal Revenue, with not less than five sureties; which new bond shall be in lieu of any former bond or bonds of such collector in respect to all liabilities accruing after the date of its approval by the Solicitor of the Treasury. Said bonds shall be filed in the office of the First Comptroller of the Treasury.

SEC. 3144. *It shall be the duty of collectors of internal revenue to act as disbursing agents of the Treasury for the payment of all expenses of collection of taxes and other expenditures for the internal-revenue service within their respective districts, under regulations and instructions from the Secretary of the Treasury, on giving good and sufficient bond, with such sureties, in such form, and in such penal sum, as shall be prescribed by the First Comptroller of the Treasury, and approved by the Secretary of the Treasury, for the faithful performance of their duties as such disbursing agents; but no additional compensation shall be paid to collectors for such services.*

Collectors to
be disbursing
agents.

Sec. 2, act Mar.
1, 1879.

SEC. 3145. *There shall be allowed to collectors, in full compensation for their services, and for those of their deputies, a salary of fifteen hundred dollars¹ per annum, to be paid quarterly, and, in addition thereto, a commission of three per centum upon the first hundred thousand dollars, of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and of one-half of one per centum on all sums above four hundred thousand dollars and not exceeding one million dollars, and of one-eighth of one per centum on all sums above one million of dollars; such commissions to be computed upon the amounts by them respectively collected and paid over and accounted for under the instructions of the Treasury Department; except that in determining the compensation to be allowed to any collector the commission shall be computed on only one half of the tax received on any articles which shall have been transported from his district in bond, and on only one-half of the tax received on any articles received in his district in bond, where such transportation has been by shipment from one district to another.¹*

Collectors' sal-
ary and allow-
ances.

[SEC. 3145 a.] SEC. 13. *That there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the Treasury, to each collector, his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent and exclusively relating to official business but no such account shall be approved or allowed unless it states the date and*

Act Feb. 8, 1875,
as amended by
sec. 2, act March
1, 1879.

Collectors' ad-
vertising, station-
ery, &c.

¹ But see sec. 12, act February 8, 1875, as amended March 1, 1879 [sec. 3148.]

the particular items of every such expenditure, and shall be verified by the oath of the collector: Provided, That the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowances; but no such allowance shall be made if more than one year has elapsed since the close of the fiscal year in which the services were rendered. But the total net compensation of a collector shall not in any case exceed four thousand five hundred dollars a year; and no collector shall be entitled to any portion of the salary pertaining to the office unless such collector shall have been confirmed by the Senate, except in cases of commissions to fill vacancies occurring during the recess of the Senate.

Accounts of collectors adjusted according to fiscal year. SEC. 3146. In adjusting the accounts of collectors, accruing after June thirtieth, eighteen hundred and sixty-four, and in the payment of their compensation for services, the fiscal year of the Treasury shall be observed.

Apportionment of compensation of collectors. SEC. 3147. When any part of the compensation of the collector of any district is by commission upon assessments or¹ collections, and, in consequence of a new appointment, is due to more than one collector within the same year, such commissions shall be apportioned between such collectors; but in no case shall a greater amount of the commissions be allowed to two or more collectors in the same district than shall have been authorized by law to be allowed to one collector, and the same rules shall apply to the salaries and commissions of assessors and collectors heretofore earned and accrued. But no payment shall be made to collectors, on account of salaries or commissions, without the certificate of the Commissioner of Internal Revenue that all reports required by law or regulation have been received, or that a satisfactory explanation has been rendered to him of the cause of delay.

Act of Feb. 8, 1875, as amended by sec. 2, act Mar. 1, 1879. [SEC. 3148.] SEC. 12. *That each collector of internal revenue shall be authorized to appoint, by an instrument in writing under his hand, as many deputies as he may think proper, to be compensated for their services by such allowances as shall be made by the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue. Allowances shall also be made in like manner for salary and office expenses of collectors, all of which shall be in lieu of the salary and commissions heretofore provided by law: Provided, however, That the salaries of collectors shall be fixed at two thousand dollars each per annum where the annual collections amount to twenty-five thousand dollars or less, and shall, by the Secretary, on the recommendation of the Commissioner, be graduated up to the maximum limit of four thousand five hundred dollars; which latter sum shall be allowed in all cases where the collections amount to one million of dollars or upward; and the collector shall have power to revoke the appointment of any such*

¹This word "or" is erroneously printed "of" in the Revised Statutes, "edition of eighteen hundred and seventy-eight."

deputy, giving such notice thereof as the Commissioner of Internal Revenue may prescribe, and to require and accept bonds or other securities from any deputy; and actions upon such bonds may be brought in any appropriate district or circuit court of the United States; which courts are hereby given jurisdiction of such actions concurrently with the courts of the several States. Each such deputy shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is by law vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done or neglected to be done, by any of his deputies while acting as such.

SEC. 3149. *In case of the sickness or absence of a collector, or in case of his temporary disability to discharge his duties, they shall devolve upon his senior deputy, unless he shall have devolved them upon another of his deputies; and for the official acts or defaults of such deputies the collector and his sureties shall be held responsible to the United States.*

Disability or
vacancy in office
of collector.

Sec. 2, act Mar
1, 1879.

In case of a vacancy occurring in the office of collector, the deputies of such collector shall continue to act until his successor is appointed; and until a successor is appointed, the deputy of such collector senior in service shall discharge all the duties of collector, and also the duties of disbursing agent; and of two or more deputies appointed on the same day, the one residing nearest the residence of the collector when the vacancy occurred shall discharge the said duties until another collector is appointed. When it appears to the Secretary of the Treasury that the interest of the government so requires, he may, by his order, direct the said duties to be performed by such other one of the said deputies as he may designate. For the official acts and defaults of the deputy upon whom said duties are devolved, remedy shall be had on the official bond of the collector, as in other cases; and for the official acts and defaults of such deputy as acting disbursing agent, remedy shall be had on the official bond of the collector as disbursing agent. And any bond or security taken from a deputy by a collector, pursuant to section twelve of 'An act to amend existing customs and internal-revenue laws, and for other purposes', approved February eighth, eighteen hundred and seventy-five, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act or omission of duty by the deputy so continuing or succeeding to the duties of such collector.

SEC. 3150. *Any deputy collector who has performed or may perform, under authority of law, the duties of any collector in consequence of a vacancy in the office of said collector, shall be entitled to receive the salary and commissions allowed by law to such collector, or the allowance in lieu of said salary and commissions allowed by the Secretary of the Treasury to such collector, and the Secretary of the Treasury may make to such deputy collector such allowance in lieu of salary and commissions as he might lawfully make to such collector. And such deputy shall not be debarred from receiving such salary and commissions, or allow-*

Deputy collect-
or, when entitled
to collector's sal-
ary.

ances in lieu thereof, by reason of the holding of another Federal office by said collector during the time for which such deputy acts as collector. But all payments to such deputy collector shall be upon duly audited vouchers.

Inspectors of
tobacco and
gins.

SEC. 3151. There shall be appointed by the Secretary of the Treasury, in every collection-district where they may be necessary, one or more inspectors of tobacco and cigars, who shall take an oath faithfully to perform their duties, in such form as the Commissioner of Internal Revenue may prescribe, and shall be entitled to receive such fees as he may prescribe, to be paid by the owner or manufacturer of the articles inspected. Such inspectors shall be required to give bonds, with security approved by the Secretary of the Treasury, or collector of the district, in a sum not less than five thousand dollars, conditioned for the faithful discharge of the duties of such inspector.

Internal revenue
agents.

Sec. 2, act Mar.
1, 1879.

SEC. 3152. *The Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ competent agents, not exceeding at any time thirty-five in number, to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose; and he may, at his discretion, assign any such agent to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary; and no general or special agent or inspector, by whatever designation he may be known, of the Treasury Department, in connection with the internal revenue, except inspectors of tobacco, snuff, and cigars, and except as provided for in this title, shall be appointed, commissioned, employed, or continued in office.*

The agents whose employment is authorized by this section shall be known and designated as internal-revenue agents, and they shall have all the powers of entry and examination conferred upon any officer of internal revenue, by sections thirty-one hundred and seventy-seven, thirty-two hundred and seventy-seven, thirty-two hundred and eighty-six, and thirty-three hundred and eighteen of the Revised Statutes; and all the provisions of said sections, including those imposing fines, forfeitures, penalties, or other punishments for the enforcement thereof, are hereby made applicable to the action of internal-revenue agents, in the same manner as if such agents were specially named in each of said sections.

And all the provisions of sections thirty-one hundred and sixty-seven, thirty-one hundred and sixty-eight, thirty-one hundred and sixty-nine, and thirty-one hundred and seventy-one of the Revised Statutes shall apply to internal-revenue agents as fully as to internal-revenue officers.

Store-keepers
and their salaries.

Act Aug. 15,
1876.

SEC. 3153. There shall be appointed by the Secretary of the Treasury such number of internal-revenue store-keepers as may be necessary, who shall each receive such compensation, not exceeding four dollars a day, to be paid monthly by the United States, as may be determined by the Commissioner of Internal Revenue. No store-keeper shall be engaged in any other business while in the service of the United States, without the written permission of the Commissioner of Internal Revenue. Every store-keeper shall take an oath faithfully to perform the duties of his office,

and shall give a bond, to be approved by the Commissioner of Internal Revenue, for the faithful discharge of his duties, in such form and for such amount as the Commissioner may prescribe.

[3153 a.] *That the Secretary of the Treasury may, upon the recommendation of the Commissioner of Internal Revenue, impose the duties of storekeeper and gauger upon one officer, where the amount of spirits produced at the distillery, to which such officer may be assigned, is not sufficient, in the judgment of the Commissioner to warrant the employment of two officers to perform the separate duties of storekeeper and gauger. The Secretary of the Treasury may issue a commission to such officer as storekeeper and gauger, but the compensation for his services as storekeeper and gauger shall be that of storekeeper only. And the said officer shall before entering upon the discharge of such duties, give a bond in the penal sum of not less than five thousand dollars for the faithful performance of the combined duties of storekeeper and gauger.*

Extract from legislative, executive, and judicial appropriation act, Aug. 15, 1876.

Office of "storekeeper and gauger."

Commission.
Compensation.

Bond.

SEC. 3154. One or more store-keepers shall be assigned by the Commissioner of Internal Revenue to every bonded or distillery warehouse established by law; and any store-keeper may be transferred * * * by the Commissioner of Internal Revenue, from one warehouse to another.

Assignment and transfer of store-keepers.

Act Aug. 15, 1876.

SEC. 3155. In case of the absence of any internal-revenue store-keeper by reason of sickness or other cause, the collector having control of the warehouse may designate a person to have temporary charge thereof, who shall, during such absence, perform the duties and receive the pay of the store-keeper for the time he may be so employed, and shall for any violation of the law be subject to the same punishment as store-keepers.

Temporary store-keeper.

SEC. 3156. The Secretary of the Treasury shall appoint in every collection-district where they may be necessary, one or more internal-revenue gaugers, who shall each take an oath faithfully to perform his duties, and shall give bond, with one or more sureties, satisfactory to the Commissioner of Internal Revenue, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than five thousand dollars, and said bond shall be renewed or strengthened as the Commissioner of Internal Revenue may require. The duties of every such gauger shall be performed under the supervision and direction of the collector of the district to which he may be assigned, or of the collector in charge of exports at any port of entry to which he may be assigned.

Gaugers.

SEC. 3157. Gaugers shall be entitled to receive such fees, to be determined by the quantity gauged, as may be prescribed by the Commissioner of Internal Revenue; and said fees, together with their actual and necessary traveling expenses, shall be verified by their oaths, and shall be paid by the United States monthly.

Gaugers' fees.

[SEC. 3157 a.] *And hereafter the compensation of gaugers shall not exceed five dollars per day while actually employed.

Leg. Ex. and Jud. App. act of June 15, 1876.

* * * * *

Leg., Ex., and
Jud. app. act of
Aug. 15, 1876.

[SEC. 3157 b.] * * * *And said gaugers and storekeepers, respectively shall only receive compensation when rendering actual service.* * * *

Statement under
oath of fees,
&c.; penalty.

SEC. 3158. Every internal-revenue officer, whose payment, charges, salary, or compensation are composed, wholly or in part, of fees, commissions, allowances, or rewards, from whatever source derived, shall be required to render to the Commissioner of Internal Revenue, under regulations to be approved by the Secretary of the Treasury, a statement under oath setting forth the entire amount of such fees, commissions, emoluments, or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any false statement knowingly and willfully rendered under the requirements of this section, or regulations established in accordance therewith, shall be deemed willful perjury, and punished in the manner provided by law for the crime of perjury. And any neglect or omission to render such statement when required shall be punished by a fine of not less than *two* hundred dollars, nor more than five hundred dollars, in the discretion of the court.

Act Feb. 18,
1876.

SEC. 3159. [*Repealed by legislative, executive, and judicial appropriation act of August 15, 1876.*]

SEC. 3160. [*Repealed by legislative, executive, and judicial appropriation act of August 15, 1876.*]

Officers in
charge of export-
ations and draw-
backs.

SEC. 3161. In any port of the United States where there is more than one collector of internal revenue, the Secretary of the Treasury may designate one of them to have charge of all matters relating to the exportation of articles subject to tax under the internal-revenue laws; and at any port where he may deem it necessary, there shall be appointed by him an officer to superintend all matters of exportation and drawback, under the direction of the collector. The compensation of the officers last named shall be prescribed by the Secretary of the Treasury, but shall not exceed, in any case, an annual rate of two thousand dollars, excepting at New York, where such compensation shall be at the annual rate of three thousand dollars. At any port where there is no superintendent of exports, all the duties and services required of such officers shall be performed by the collector of internal revenue designated to have charge of exportation. All the books, papers, and documents in the bureau of drawbacks in the respective ports, relating to the drawback of taxes paid under the internal-revenue law, shall be delivered to the collector of internal revenue in charge of exportation.

Superintend-
ents of exports
and drawbacks
may administer
oaths.

SEC. 3162. Every collector of internal revenue and every superintendent of exports and drawbacks is authorized to administer such oaths and to certify to such papers as may be necessary under any regulation prescribed under the authority of the internal-revenue laws.

Duties of col-
lectors and in-
ternal revenue
agents.

SEC. 3163. *Every collector within his collection-district and every internal-revenue agent shall see that all laws and regulations relating to the collection of internal taxes are faithfully executed and complied with, and shall aid in the prevention, detection, and punishment of any frauds in relation thereto. And it shall be the duty of every collector and of every inter-*

Sec. 2, act Mar.
1, 1879.

nal-revenue agent to report to the Commissioner in writing any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal-revenue officer or agent of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same.

The Commissioner may also transfer any inspector, gauger, storekeeper, or storekeeper and gauger, from one distillery or other place of duty, or from one collection-district, to another. Commissioner may transfer certain officers.

[SEC. 3163 a.] * * * The powers of transfer, and of suspension, of officers conferred upon supervisors by section thirty-one hundred and sixty-three of the Revised Statutes, are hereby vested in the Commissioner of Internal Revenue; and all other powers conferred, and duties imposed, by said section upon supervisors, are hereby conferred and imposed upon collectors of internal revenue within their respective districts. In case of the supervision [suspension] of a collector, under the power hereby conferred, the Commissioner of Internal Revenue shall, as soon thereafter as practicable, report the case to the President through the Secretary of the Treasury for such action as he may deem proper.¹ Act Aug. 15, 1876, Sec. 1, (10 Stat., 152). Certain powers under § 3163 vested in Commissioner. Certain powers, &c., under § 3163, conferred upon collectors. Commissioner to report suspension of collector.

SEC. 3164. It shall be the duty of every collector of internal revenue to report within ten days to the district attorney of the district in which any fine, penalty, or forfeiture may be incurred for the violation of any law of the United States relating to the revenue, a statement of all the facts and circumstances of the case within his knowledge, together with the names of the witnesses, and which may come to his knowledge from time to time, stating the provisions of the law believed to be violated, and on which a reliance may be had for condemnation or conviction; and if any collector shall in any case fail to report to the proper district attorney as prescribed in this section, his right to any compensation, benefit, or allowance in such case shall be forfeited to the United States, and the same may, in the discretion of the Secretary of the Treasury, be awarded to Duty of collectors to report violations of law to district attorney.

¹ The powers and duties specified in Sec. 3163, Revised Statutes, as that section was at the time of the above enactment of August 15, 1876, are as follows:

"SEC. 3163. Every supervisor, under the direction of the Commissioner, shall see that all laws and regulations relating to the collection of internal-taxes are faithfully executed and complied with; and shall aid in the prevention, detection, and punishment of any frauds in relation thereto, and examine into the efficiency and conduct of all officers of internal revenue; and for such purposes he shall have power to examine all persons, books, papers, accounts, and premises, to administer oaths, and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel a compliance with such summons in the same manner as collectors may do. He shall report in writing to the Commissioner of Internal Revenue any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal-revenue officer of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same. He may, by notice in writing, suspend from duty any inspector, gauger, or store-keeper, and he may suspend any collector for fraud, or gross neglect of duty, or abuse of power. In case of the suspension of any inspector, gauger, or store-keeper, he shall immediately notify the collector of the proper district and the Commissioner of Internal Revenue, and within three days thereafter report his action and his reasons therefor, in writing, to the Commissioner. In case of the suspension of any collector, he shall immediately report his action to the Commissioner, with his reasons therefor, in writing, and the Commissioner, in all cases of suspension, shall thereupon take such action as he may deem proper. Every supervisor may also transfer any inspector, gauger, or store-keeper from one distillery, or other place of duty, or from one collection-district, to another."

such persons as may make complaint and prosecute the same to judgment or conviction. [See § 838 in Appendix, also § 2460.]

Revenue officers who may administer oaths and take evidence.

Sec. 2, act Mar. 1, 1879.

Revenue officers authorized to make seizures.

Revenue officers disclosing operations of manufacturers, &c., penalty.

Officers not to be interested in certain manufactures; penalty.

Act Feb. 27 1877.

Officers of internal revenue guilty of extortion, receiving unlawful fees, and of other offenses.

SEC. 3165. Every collector, deputy collector, and inspector is authorized to administer oaths and to take evidence touching any part of the administration of the internal-revenue laws with which he is charged, or where such oaths and evidence are authorized by law or regulation authorized by law to be taken.

SEC. 3166. Any officer of internal revenue may be specially authorized by the Commissioner of Internal Revenue to seize any property which may by law be subject to seizure, and for that purpose such officer shall have all the power conferred by law upon collectors; and such special authority shall be limited in respect of time, place, and kind and class of property, as the Commissioner may specify: *Provided*, That no collector shall be detailed or authorized to discharge any duty imposed by law upon any other collector.

SEC. 3167. If any collector or deputy collector, or any inspector, or other officer acting under the authority of any revenue law of the United States, divulges to any party, or makes known in any other manner than may be provided by law, the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, he shall be subject to a fine of not exceeding one thousand dollars, or to be imprisoned for not exceeding one year, or to both, at the discretion of the court, and shall be dismissed from office, and be forever thereafter incapable of holding any office under the Government.

SEC. 3168. Any internal-revenue officer who is or shall become interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, or in the production, rectification, or redistillation of distilled *spirits*, shall be dismissed from office; and every officer who becomes so interested in any such manufacture or production, rectification, or redistillation, or in the production of fermented liquors, shall be fined not less than five hundred dollars nor more than five thousand dollars.¹

SEC. 3169. Every officer or agent appointed and acting under the authority of any revenue law of the United States—

First. Who is guilty of any extortion or willful oppression under color of law; or,

Second. Who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or,

Third. Who willfully neglects to perform any of the duties enjoined on him by law; or,

Fourth. Who conspires or colludes with any other person to defraud the United States; or,

Fifth. Who makes opportunity for any person to defraud the United States; or,

Sixth. Who does or omits to do any act with intent to enable any other person to defraud the United States; or,

¹ See sections 1788 and 1789 in Appendix.

Seventh. Who negligently or designedly permits any violation of the law by any other person; or,

Eighth. Who makes or signs any false entry in any book, or makes or signs any false certificate or return, in any case where he is by law or regulation required to make any entry, certificate, or return; or,

Ninth. Who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to his next superior officer and to the Commissioner of Internal Revenue; or,

Tenth. Who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do, shall be dismissed from office, and shall be held to be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than three years. The court shall also render judgment against the said officer or agent for the amount of damages sustained in favor of the party injured, to be collected by execution. One-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court. [See § 5484 at end of this chapter.]

[SEC. 3169 a.] SEC. 23. *That all acts and parts of acts imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall be, and are hereby, applied to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue or customs law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.*

Act Feb. 8, 1875.

Application of laws imposing punishment on internal revenue officers to certain other classes of persons.

[SEC. 3169 b.] *That any collector of internal revenue, or any deputy collector or other employee of, or person acting for, such collector, who shall issue any stamp or stamps indicating the payment of any internal-revenue tax, before payment in full therefor has been made to the officer or person issuing the same, shall be deemed guilty of a misdemeanor, and shall be fined for each stamp thus issued an amount equal to the face value thereof, in addition to the liability of the collector on his official bond on account of such stamp; and such collector, deputy collector, or employee shall be dismissed from office.*

Sec. 1, act Mar. 1, 1879.

Collector, &c., issuing internal revenue stamps before payment.

SEC. 3170. Every district attorney or marshal who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money or other property of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of any provision of the internal-revenue laws, except as expressly authorized by law to do so, shall

District attorney or marshal, accepting or demanding anything for compromise of violation of internal-revenue laws.

be held to be guilty of a misdemeanor, and shall be fined in double the sum or value of the money or property received or demanded, and be imprisoned for not less than one nor more than ten years.

Officers suffering injuries may maintain suit for damages.

Sec. 2, act Mar. 1, 1879.

SEC. 3171. If any officer appointed under and by virtue of any act to provide internal revenue, or any person acting under or by authority of any such officer, shall receive any injury to his person or property, *in the discharge of his duty*, under any law of the United States for the collection of taxes, he shall be entitled to maintain suit for damage therefor, in the circuit-court of the United States, in the district wherein the party doing the injury may reside or shall be found.

Falsely assuming to be a revenue officer.

SEC. 5448. Every person who falsely represents himself to be a revenue officer, and, in such assumed character, demands or receives any money or other article of value from any person for any duty or tax due to the United States, or for any violation or pretended violation of any revenue law of the United States, shall be deemed guilty of a felony, and shall be fined five hundred dollars, and imprisoned not less than six months and not more than two years.

Extortion by internal-revenue informers.

SEC. 5484. Every person who shall receive any money or other valuable thing under a threat of informing, or as a consideration for not informing against any violation of any internal-revenue law, shall, on conviction thereof, be punished by a fine not exceeding two thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

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CHAPTER TWO.

OF ASSESSMENTS AND COLLECTIONS.

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SEC. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district ^{Canvass of districts for objects of taxation.} and inquire after and concerning all persons therein who are liable to pay a special tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

Returns of persons liable to tax.

Sec. 8, act Mar. 1, 1879.

SEC. 3173. *It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, stamp, or tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirtieth day of April in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the deputy collector of the district where located, of the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person, partnership, firm, association or corporation is liable: Provided, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any special tax as aforesaid, then, and in that case, it shall be the duty of the deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: Provided further, That in case any person shall be absent from his or her residence or place of business at the time a deputy collector shall call for the annual list or return and no annual list or return has been rendered by such person to the deputy collector as required by law, it shall be the duty of such deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office, a note or memorandum, addressed to such person, requiring him or her to render to such deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any under-valuation or under-statement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and cannot be found*

within such State, he may enter any collection-district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

SEC. 3174. Such summons shall in all cases be served by a deputy collector of the district where the person to whom it is directed may be found, by an attested copy delivered to such person in hand, or left at his last and usual place of abode, allowing such person one day for each twenty-five miles he may be required to travel, computed from the place of service to the place of examination; and the certificate of service signed by such deputy shall be evidence of the facts it states on the hearing of an application for an attachment. When the summons requires the production of books, it shall be sufficient if such books are described with reasonable certainty.

Summons, form and manner of service of.

SEC. 3175. Whenever any person summoned under the two preceding sections neglects or refuses to obey such summons, or to give testimony, or to answer interrogatories as required, the collectors may apply to the judge of the district court or to a commissioner of the circuit court of the United States for the district within which the person so summoned resides for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper not inconsistent with existing laws for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

Failure to obey summons, proceedings on.

SEC. 3176. The collector or any deputy collector in every district shall enter into and upon the premises, if it be necessary, of every person therein who has taxable property and who refuses or neglects to render any return or list required by law, or who renders a false or fraudulent return or list, and make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the objects liable to tax, owned or possessed or under the care or management of such person, and the Commissioner of Internal Revenue shall assess the tax thereon, including the amount, if any, due for special tax, and in case of any return of a false or fraudulent list or valuation, he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid, the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added

When collector may enter premises and make returns.

Sec. 3, act Mar.
1, 1879.

to the tax shall * * * be collected at the same time and in the same manner as the tax *unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax*; and the list or return so made and subscribed by such collector or deputy collector shall be held good and sufficient for all legal purposes.

Officers may enter premises where taxable articles are kept.

SEC. 3177. Any collector, deputy collector, or inspector may enter, in the day-time, any building or place where any articles or objects subject to tax are made, produced, or kept, within his district, so far as it may be necessary, for the purpose of examining said articles or objects. And any owner of such building or place, or person having the agency or superintendence of the same, who refuses to admit such officer, or to suffer him to examine such article or articles, shall, for every such refusal, forfeit five hundred dollars. And when such premises are open at night, such officers may enter them while so open, in the performance of their official duties. And if any person shall forcibly obstruct or hinder any collector, deputy collector, or inspector, in the execution of any power and authority vested in him by law, or shall forcibly rescue or cause to be rescued any property, articles, or objects after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending, excepting in cases otherwise provided for, shall, for every such offense, forfeit and pay the sum of five hundred dollars, or double the value of the property so rescued, or be imprisoned for a term not exceeding two years, at the discretion of the court.¹

Returns to show whether amounts are valued in coin or currency.

SEC. 3178. All persons required to make returns or lists of objects charged with an internal tax shall declare therein whether the several rates and amounts are stated according to their values in legal-tender currency or according to their values in coined money; and in case of neglect or refusal so to declare to the satisfaction of the collector receiving such returns or lists, such officer shall make returns or lists for such persons so neglecting or refusing, as in cases of persons neglecting or refusing to make the returns or lists required by law, and the Commissioner shall assess the tax thereon, and add thereto the amount of penalties imposed by law in cases of such neglect or refusal. And whenever the rates and amounts contained in the returns or lists are stated in coined money, the collector receiving the same shall reduce them to their equivalent in legal-tender currency, according to the value of such coined money in said currency for the time covered by such returns.

Making false return, or refusing to produce books; penalty.

SEC. 3179. Whenever any person delivers or discloses to the collector or deputy any false or fraudulent list, return,

Property taken under revenue laws irrepleviable.

¹SEC. 934. All property taken or detained by any officer or other person, under authority of any revenue law of the United States, shall be irrepleviable, and shall be deemed to be in the custody of the law, and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof.

Taking seized property from custody of revenue officer, &c.

SEC. 5446. Every person who dispossesses or rescues, or attempts to dispossess or rescue, any property taken or detained, by any officer or other person under the authority of any revenue law of the United States, or aids or assists therein, shall be imprisoned not more than twelve months, and fined not more than three hundred dollars.

account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made, or, being duly summoned to appear to testify, or to appear and produce such books as aforesaid, neglects to appear or to produce said books, he shall be fined not exceeding one thousand dollars, or be imprisoned not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

SEC. 3180. Whenever there are in any district any articles not owned or possessed by or under the care or control of any person within such district, and liable to be taxed, and of which no list has been transmitted to the collector, as required by law, the collector or one of his deputies shall enter the premises where such articles are situated and shall take such view thereof as may be necessary, and make lists of the same, according to the form prescribed. Said lists, being subscribed by such collector or deputy, shall be taken as sufficient lists of such articles for all purposes.

Taxable property owned by non-residents.

SEC. 3181. The lists or returns aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this Title as aforesaid; and where duties accrue at other and different times, the list shall be taken with reference to the time when said taxes become due, and shall be denominated annual, monthly, and special lists or returns.

Lists when taken and how denominated.

Act Feb. 18, 1875.

SEC. 3182. The Commissioner of Internal Revenue is hereby authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this Title, or accruing under any former internal-revenue act, where such taxes have not been duly paid by stamp at the time and in the manner provided by law, and shall certify a list of such assessments when made to the proper collectors respectively, who shall proceed to collect and account for the taxes and penalties so certified. Whenever it is ascertained that any list which has been or shall be delivered to any collector, is imperfect or incomplete in consequence of the omission of the name of any person liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return made by any person liable to tax, the Commissioner of Internal Revenue may, at any time within fifteen months from the time of the delivery of the list to the collector as aforesaid, enter on any monthly or special list the name of such person so omitted, together with the amount of tax for which he may have been or shall become liable, and also the name of any such person in respect to whose return, as aforesaid, there has been or shall be any omission, undervaluation, understatement, or false or fraudulent statement, together with the amount for which such person may be liable, above the amount for which he may have been or shall be assessed upon any return made as aforesaid; and he shall certify and return such list to the collector as required by law. And all provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, so far as may be necessary, to the proceedings herein authorized and directed.

Commissioner of Internal Revenue to make assessments; correction of incomplete or imperfect lists.

Duty and authority of collectors and deputies to collect all taxes.

Sec. 3, act Mar. 1, 1879.

Notice and demand of taxes.

Monthly returns and special returns, when to be made, and when tax payable.

Lien for taxes.

Sec. 3, act Mar. 1, 1879.

SEC. 3183. It shall be the duty of the collectors, or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated. And every collector and deputy collector shall give receipts for all sums collected by him, *excepting only when the same are in payment for stamps sold and delivered; but no collector or deputy collector shall issue a receipt in lieu of a stamp representing a tax.*

SEC. 3184. Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

SEC. 3185. All returns required to be made monthly by any person liable to tax shall be made on or before the tenth day of each month, and the tax assessed or due thereon shall be returned by the Commissioner of Internal Revenue to the collector on or before the last day of each month. All returns for which no provision is otherwise made shall be made on or before the tenth day of the month succeeding the time when the tax is due and liable to be assessed, and the tax thereon shall be returned as herein provided for monthly returns, and shall be due and payable on or before the last day of the month in which the assessment is so made. When the said tax is not paid on or before the last day of the month, as aforesaid, the collector shall add a penalty of five per centum, together with interest at the rate of one per centum per month, upon such tax from the time the same became due; but no interest for a fraction of a month shall be demanded: *Provided*, That notice of the time when such tax becomes due and payable is given in such manner as may be prescribed by the Commissioner of Internal Revenue. It shall then be the duty of the collector, in case of the non-payment of said tax on or before the last day of the month, as aforesaid, to demand payment thereof, with five per centum added thereto, and interest at the rate of one per centum per month, as aforesaid, in the manner prescribed by law; and if said tax, penalty, and interest, are not paid within ten days after such demand, it shall be lawful for the collector or his deputy to make distraint therefor, as provided by law.

SEC. 3186. *If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount shall be a lien in favor of the United States from the time when the assessment-list was received by the collector, except when otherwise provided, until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all property and rights to property belonging to such person.*

SEC. 3187. If any person liable to pay any taxes neglects or refuses to pay the same within ten days after notice and demand, it shall be lawful for the collector or his deputy to collect the said taxes, with five per centum additional thereto, and interest as aforesaid, by distraint and sale, in the manner hereafter provided, of the goods, chattels, or effects, including stocks, securities, and evidences of debt, of the person delinquent as aforesaid: *Provided*, That there shall be exempt from distraint and sale, if belonging to the head of a family, the school-books and wearing apparel necessary for such family; also arms for personal use, one cow, two hogs, five sheep and the wool thereof, provided the aggregate market-value of said sheep shall not exceed fifty dollars; the necessary food for such cow, hogs, and sheep, for a period not exceeding thirty days; fuel to an amount not greater in value than twenty-five dollars; provisions to an amount not greater than fifty dollars; household furniture kept for use to an amount not greater than three hundred dollars; and the books, tools, or implements, of a trade or profession, to an amount not greater than one hundred dollars shall also be exempt; and the officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the owner the amount of property herein declared to be exempt.

Taxes collectible by distraint.

SEC. 3188. In such case of neglect or refusal, the collector may levy, or by warrant may authorize a deputy collector to levy, upon all property and rights to property, except such as are exempt by the preceding section, belonging to such person, or on which the said lien exists, for the payment of the sum due as aforesaid, with interest and penalty for non-payment, and also of such further sum as shall be sufficient for the fees, costs, and expenses of such levy.

Mode of levying distraint.

SEC. 3189. All persons, and officers of companies or corporations, are required, on demand of a collector or deputy collector about to distraint or having distrained on any property, or rights of property, to exhibit all books containing evidence or statements relating to the subject of distraint, or the property or rights of property liable to distraint for the tax due as aforesaid.

Delinquents must exhibit evidences relating to property distrained.

SEC. 3190. When distraint is made, as aforesaid, the officer charged with the collection shall make or cause to be made an account of the goods or effects distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods or effects, or at his dwelling or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if a newspaper is published in said county, or to be publicly posted at the post-office, if there be one within five miles nearest to the residence of the person whose property shall be distrained, and in not less than two other public places. Such notice shall specify the articles distrained, and the time and place for the sale thereof. Such time shall not be less than ten nor more than twenty

Proceedings on distraint.

days from the date of such notification to the owner or possessor of the property and the publication or posting of such notice as herein provided, and the place proposed for the sale shall not be more than five miles distant from the place of making such distraint. Said sale may be adjourned from time to time by said officer, if he deems it advisable, but not for a time to exceed in all thirty days.

When property sold under distraint is subject to tax, and tax not paid.

SEC. 3191. When property subject to tax, but upon which the tax has not been paid, is seized upon distraint and sold, the amount of such tax shall, after deducting the expenses of such sale, be first appropriated out of the proceeds thereof to the payment of the tax. And if no assessment of such tax has been made upon such property, the collector shall make a return thereof in the form required by law, and the Commissioner of Internal Revenue shall assess the tax thereon.

When property sold under distraint may be purchased for United States, &c.

SEC. 3192. When any property advertised for sale under distraint, as aforesaid, is of a kind subject to tax, and the tax has not been paid, and the amount bid for such property is not equal to the amount of the tax, the collector may purchase the same in behalf of the United States for an amount not exceeding the said tax. All property so purchased may be sold by the collector, under such regulations as may be prescribed by the Commissioner of Internal Revenue. The collector shall render to the Commissioner a distinct account of all charges incurred in such sales, and, in case of sale, shall pay into the Treasury the surplus, if any there be, after defraying all lawful charges and fees.

Property distrainted to be restored on payment before sale.

SEC. 3193. In any case of distraint for the payment of the taxes aforesaid, the goods, chattels, or effects so distrainted shall be restored to the owner or possessor, if, prior to the sale, payment of the amount due is made to the proper officer charged with the collection, together with the fees and other charges; but in case of non-payment as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall retain from the proceeds of such sale the amount demandable for the use of the United States, and a commission of five per centum thereon for his own use, with the fees and charges for distraint and sale, rendering the overplus, if any there be, to the person who may be entitled to receive the same.

Effect of certificate of sale.

SEC. 3194. In all cases of sale, as aforesaid, the certificate of such sale shall be prima-facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale, and shall transfer to the purchaser all right, title, and interest of such delinquent in and to the property sold; and where such property consists of stocks, said certificate shall be notice, when received, to any corporation, company, or association of said transfer, and shall be authority to such corporation, company, or association to record the same on their books and records in the same manner as if transferred or assigned by the party holding the same, in lieu of any original or prior certificates, which shall be void, whether canceled or not. And said certificates, where the subject of sale is securities or other evidences of debt, shall be good and valid receipts to the

person holding the same, as against any person holding, or claiming to hold, possession of such securities or other evidences of debt.

SEC. 3195. When any property liable to distraint for taxes is not divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, and charges, shall be paid to the person legally entitled to receive the same; or, if he cannot be found, or refuses to receive the same, shall be deposited in the Treasury of the United States, to be there held for his use until he makes application therefor to the Secretary of the Treasury, who, upon such application and satisfactory proofs in support thereof, shall, by warrant on the Treasury, cause the same to be paid to the applicant.

SEC. 3196. When goods, chattels, or effects sufficient to satisfy the taxes imposed upon any person are not found by the collector or deputy collector, he is authorized to collect the same by seizure and sale of real estate.

SEC. 3197. *The officer making the seizure mentioned in the preceding section shall give notice to the person whose estate it is proposed to sell by giving him in hand, or leaving at his last or usual place of abode, if he has any such within the collection-district where said estate is situated, a notice, in writing, stating what particular estate is to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than twenty nor more than forty days from the time of giving said notice. The said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted at the post-office nearest to the estate seized, and in two other public places within the county; and the place of said sale shall not be more than five miles distant from the estate seized, except by special order of the Commissioner of Internal Revenue. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the expense of making such levy, and all charges for advertising and an officer's fee of ten dollars. When the real estate so seized consists of several distinct tracts or parcels, the officer making sale thereof shall offer each tract or parcel for sale separately, and shall, if he deem it advisable, apportion the expenses, charges, and fees aforesaid to such several tracts or parcels, or to any of them, in estimating the minimum price aforesaid. If no person offers for said estate the amount of said minimum price, the officer shall declare the same to be purchased by him for the United States; otherwise the same shall be declared to be sold to the highest bidder.*

And in case the same shall be declared to be purchased for the United States, the officer shall immediately transmit a certificate of the purchase to the Commissioner of Internal Revenue, and, at the proper time, as hereafter provided, shall execute a deed therefor, after its preparation and the indorsement of approval as to its form by the United States district attor-

When property
distrained is not
divisible.

When real es-
tate may be sold
to satisfy taxes.

Proceedings for
seizure and sale
of real estate for
taxes.

Sec. 2, act Mar
1, 1879.

ney for the district in which the property is situate, and shall without delay, cause the same to be duly recorded in the proper registry of deeds, and immediately thereafter shall transmit such deed to the Commissioner of Internal Revenue.

And said sale may be adjourned from time to time by said officer for not exceeding thirty days in all, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner.

And it is hereby provided, That all certificates of purchase, and deeds of property purchased by the United States under the internal-revenue laws, on sales for taxes, or under executions issued from United States courts, which now are, or hereafter may be, found in the office of any collector, United States marshal, or United States district attorney, shall be immediately transmitted by such officers respectively to the Commissioner of Internal Revenue.

And it is hereby further provided, That for the preparation and approval by the United States district attorney of each deed as above required, a fee of five dollars shall be allowed to that officer, to be paid by the United States, and which he shall account for in his emolument returns.

Certificate of
purchase. Deed.

SEC. 3198. Upon any sale of real estate, as provided in the preceding section, and the payment of the purchase-money, the officer making the seizure and sale shall give to the purchaser a certificate of purchase, which shall set forth the real estate purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefor; and if the said real estate be not redeemed in the manner and within the time hereafter provided, the said collector or deputy collector shall execute to the said purchaser, upon his surrender of said certificate, a deed of the real estate purchased by him as aforesaid, reciting the facts set forth in said certificate, and in accordance with the laws of the State in which such real estate is situate upon the subject of sales of real estate under execution.

Collector's deed
to be prima-facie
evidence, &c.

SEC. 3199. The deed of sale given in pursuance of the preceding section shall be prima-facie evidence of the facts therein stated; and if the proceedings of the officer as set forth have been substantially in accordance with the provisions of law, shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real estate thus sold at the time the lien of the United States attached thereto.

Collector may
seize lands of de-
linquent in any
district of same
State.

SEC. 3200. Any collector or deputy collector may, for the collection of taxes imposed upon any person, and committed to him for collection, seize and sell the lands of such person situated in any other collection-district within the State in which such officer resides; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection-district.

Redemption of
land prior to sale.

SEC. 3201. Any person whose estate may be proceeded against as aforesaid shall have the right to pay the amount due, together with the costs and charges thereon, to the collector or deputy collector at any time prior to the sale

thereof, and all further proceedings shall cease from the time of such payment.

SEC. 3202. The owners of any real estate sold as aforesaid, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the land sold, or any particular tract thereof, at any time within one year after the sale thereof, upon payment to the purchaser, or, in case he cannot be found in the county in which the land to be redeemed is situate, then to the collector of the district in which the land is situate, for the use of the purchaser, his heirs or assigns, the amount paid by the said purchaser and interest thereon at the rate of twenty per centum per annum.

Redemption of
lands after sale.

SEC. 3203. *It shall be the duty of every collector to keep a record of all sales of land made in his collection-district, whether by himself or his deputies, or by another collector, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed and all proceedings in making said sale, amount of fees and expenses, the name of the purchaser and the date of the deed; and said record shall be certified by the officer making the sale. And on or before the fifth day of each succeeding month he shall transmit a copy of such record of the preceding month to the Commissioner of Internal Revenue.*

Record of sales.
Sec. 3, act Mar.
1, 1879.

And it shall be the duty of every deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and to certify the record thereof. In case of the death or removal of the collector, or the expiration of his term of office from any other cause, said record shall be delivered to his successor in office; and a copy of every such record, certified by the collector, shall be evidence in any court of the truth of the facts therein stated.

SEC. 3204. When any lands sold, as aforesaid, are redeemed as heretofore provided, the collector shall make entry of the fact upon the record mentioned in the preceding section, and the said entry shall be evidence of such redemption.

Redemption to
be entered on
record.

SEC. 3205. Whenever any property, personal or real, which is seized and sold by virtue of the foregoing provisions, is not sufficient to satisfy the claim of the United States for which distraint or seizure is made, the collector may, thereafter, and as often as the same may be necessary, proceed to seize and sell, in like manner, any other property liable to seizure of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

Successive
seizures may be
made, when.

SEC. 3206. The Commissioner of Internal Revenue shall by regulation determine the fees and charges to be allowed in all cases of distraint and other seizures; and shall have power to determine whether any expense incurred in making any distraint or seizure was necessary.

Fees and
charges in seiz-
ure cases.

SEC. 3207. In any case where there has been a refusal or neglect to pay any tax, and it has become necessary to seize and sell real estate to satisfy the same, the Commissioner of Internal Revenue may direct a bill in chancery to be filed.

Proceedings in
chancery to sub-
ject real estate to
payment of tax.

in a district or circuit court of the United States, to enforce the lien of the United States for tax upon any real estate, or to subject any real estate owned by the delinquent, or in which he has any right, title, or interest, to the payment of such tax. All persons having liens upon or claiming any interest in the real estate sought to be subjected as aforesaid, shall be made parties to such proceedings, and be brought into court as provided in other suits in chancery therein. And the said court shall, at the term next after the parties have been duly notified of the proceedings, unless otherwise ordered by the court, proceed to adjudicate all matters involved therein, and finally determine the merits of all claims to and liens upon the real estate in question, and, in all cases where a claim or interest of the United States therein is established, shall decree a sale of such real estate, by the proper officer of the court, and a distribution of the proceeds of such sale according to the findings of the court in respect to the interests of the parties and of the United States. [See § 563, Subdivision Fifth.]

Commissioner to have charge of real estate acquired under internal-revenue laws, &c.

Sec. 3, act Mar. 1, 1879.

SEC. 3208. *The Commissioner of Internal Revenue shall have charge of all real estate which is now or shall become the property of the United States by judgment of forfeiture under the internal-revenue laws, or which has been or shall be assigned, set off, or conveyed by purchase or otherwise to the United States in payment of debts or penalties arising under the laws relating to internal revenue, or which has been or shall be vested in the United States by mortgage or other security for the payment of such debts, and of all trusts created for the use of the United States in payment of such debts due them; and, with the approval of the Secretary of the Treasury, may, at public vendue, and upon not less than twenty days notice, sell and dispose of all real estate owned or held by the United States as aforesaid; and until such sale the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may lease such real estate owned as aforesaid on such terms and for such period as they shall deem expedient.*

And in cases where real estate has or may become the property of the United States by conveyance or otherwise, in payment of or as security for a debt arising under the laws relating to internal revenue, and such debt shall have been paid, together with the interest thereon, at the rate of one per centum per month, to the United States, within two years from the date of the acquisition of such real estate, it shall be lawful for the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury to release by deed, or otherwise convey such real estate to the debtor from whom it was taken, or to his heirs or other legal representatives. [See § 3470 in Appendix.]

When list to be sent to district where the party taxed resides or has property.

SEC. 3209. Whenever a collector has on any list duly returned to him the name of any person not within his collection-district who is liable to tax, or of any person so liable who has, in the collection-district in which he resides, no sufficient property subject to seizure or distraint, from which the money due for tax can be collected, such collector shall transmit a statement containing the name of the person liable to such tax, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said per-

son shall have removed, or in which he shall have property, real or personal, liable to be seized and sold for tax. And the collector to whom the said certified statement is transmitted shall proceed to collect the said tax in the same way as if the name of the person and objects of tax contained in the said certified statement were on any list of his own collection-district; and he shall, upon receiving said certified statement as aforesaid, transmit his receipt for it to the collector sending the same to him.

SEC. 3210. The gross amount of all taxes and revenues received or collected by virtue of this Title, or of any law hereafter enacted providing internal revenue, shall be paid, by the officers receiving or collecting the same, daily into the Treasury of the United States, under the instructions of the Secretary of the Treasury, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses, or claims of any description; and a certificate of such payment, stating the name of the depositor and the specific account on which the deposit was made, signed by the Treasurer, assistant treasurer, designated depository, or proper officer of a deposit bank, shall be transmitted to the Commissioner of Internal Revenue: *Provided*, That in districts where, from the distance of the officer, collector, or agent receiving or collecting such taxes and revenues from a proper Government depository, the Secretary of the Treasury may deem it proper, he may extend the time for making such payment, not exceeding, however, in any case a period of one month.

Collections to be paid into Treasury daily.

SEC. 3211. The Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe-keeping of the money collected by virtue of the internal-revenue laws; and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department. (See § 5490.)

Depositories.

SEC. 3212. Every collector shall, at the expiration of each month after he commences his collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by him within the month. And every collector shall complete the collection of all sums assigned to him for collection, and shall pay over the same into the Treasury, and shall render his accounts to the Treasury Department as often as he may be required.¹

Collectors' monthly statement; accounts.

SEC. 3213. It shall be the duty of the collectors, in their respective districts, subject to the provisions of this Title, to prosecute for the recovery of any sums which may be forfeited by law. All suits for fines, penalties, and forfeitures, where not otherwise provided for, shall be brought in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, *qui tam* or otherwise, before any circuit or district court of the United States, for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court

Suits, &c., for fines, penalties, and forfeitures, and for taxes.

¹ See provisions of law in Appendix as to proceedings against collectors with reference to their accounts and their liability for failure to account or pay.

of competent jurisdiction; and taxes may be sued for and recovered in the name of the United States, in any proper form of action, before any circuit or district court of the United States for the district within which the liability to such tax is incurred, or where the party from whom such tax is due resides at the time of the commencement of the said action.

Suits for taxes, &c., not to be brought without sanction of Commissioner.

SEC. 3214. No suit for the recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Commissioner of Internal Revenue authorizes or sanctions the proceedings: *Provided*, That in case of any suit for penalties or forfeitures brought upon information received from any person, other than a collector or deputy collector, the United States shall not be subject to any costs of suit.

Regulations as to suits, for government of officers.

SEC. 3215. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to establish such regulations, not inconsistent with law, for the observance of revenue officers, district attorneys, and marshals, respecting suits arising under the internal-revenue laws in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States under such laws. [See §§ 774 and 797 in Appendix.]

Moneys recovered by suits to be paid to collectors.

SEC. 3216. All judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to collectors as internal taxes are required to be paid.

Dues from delinquent collector to be collected by distraint and sale.

SEC. 3217. When any collector fails either to collect or to render his account, or to pay over in the manner or within the times provided by law, the First Comptroller of the Treasury shall, immediately after evidence of such delinquency, report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector, directed to the marshal of the district, expressing therein the amount with which the said collector is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, with five per centum thereon, and all the expenses and charges of collection, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides. And the bill of sale of the officer of any goods, chattels, or other personal property, distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima-facie evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector, sufficient to satisfy any warrant of distress, issued as aforesaid, the real estate of such collector, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks next before the time of sale, in

not less than three public places in the collection-district, and in one newspaper printed in the county or district, if any there be, shall be sold at public auction by the marshal or his deputy. Upon such sale, the marshal shall make and deliver to the purchaser of the premises sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the laws of the State in which said lands are situated, and said deed so made shall invest the purchaser with all the title and interest of the defendant named in said warrant, existing at the time of the seizure thereof. And all moneys that may remain of the proceeds of such sale of personal or real property, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the property sold as aforesaid.

SEC. 3218. Every collector shall be charged with the whole amount of taxes, whether contained in lists transmitted to him by the Commissioner of Internal Revenue, or by other collectors, or delivered to him by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for penalties, forfeitures, fees, or costs; and he shall be credited with all payments into the Treasury made as provided by law, with all stamps returned by him uncanceled to the Treasury, and with the amount of taxes contained in the lists transmitted in the manner heretofore provided to other collectors, and by them receipted as aforesaid; also with the amount of the taxes of such persons as may have absconded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue, who shall certify the facts to the First Comptroller of the Treasury, that due diligence was used by the collector. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law.

Collectors to be charged with, what.

SEC. 3219. In case of the death, resignation, or removal of any collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor is appointed and qualified, and it shall be the duty of such successor to collect the same.

Death, &c., of collector; uncollected balances.

SEC. 3220. The Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized, on appeal to him made, to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; also to repay to any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal taxes collected by him, with the cost and expenses of suit; also all damages and costs recovered

Remission and refundment of taxes, penalties, &c.

against any assessor, assistant assessor, collector, deputy collector, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty:¹ *Provided*, That where a second assessment is made in case of a list, statement, or return which in the opinion of the collector or deputy collector was false or fraudulent, or contained any understatement or undervaluation, such assessment shall not be remitted, nor shall taxes collected under such assessment be refunded, or paid back, unless it is proved that said list, statement, or return was not false or fraudulent, and did not contain any understatement or undervaluation.

Taxes on spirits
accidentally de-
stroyed.

Sec. 6, act Mar.
1, 1879.

Retrospective
effect of preced-
ing section.

When tax on
lost spirits is in-
demnified by in-
surance.

Sec. 8, act Mar.
1, 1879.

Execution not
to issue against
officers of reve-
nue in cases of
probable cause,
&c.

SEC. 3221. The Secretary of the Treasury, upon the production to him of satisfactory proof of the actual destruction by accidental fire or other casualty, and without any fraud, collusion, or negligence of the owner thereof, of any distilled spirits, while the same remained in the custody of any officer of internal revenue in any distillery warehouse, or bonded warehouse of the United States and before the tax thereon has been paid, may abate the amount of internal taxes accruing thereon, and may cancel any warehouse bond, or enter satisfaction thereon, in whole or in part, as the case may be. And if such taxes have been collected since the destruction of said spirits, the said Secretary shall refund the same to the owners thereof out of any moneys in the Treasury not otherwise appropriated. *And when any distilled spirits are hereafter destroyed by accidental fire or other casualty, without any fraud, collusion, or negligence of the owner thereof, after the time when the same should have been drawn off by the gauger and placed in the distillery-warehouse provided by law, no tax shall be collected on such spirits so destroyed, or, if collected, it shall be refunded upon the production of satisfactory proof that the spirits were destroyed as herein specified.*

SEC. 3222. The preceding section² shall take effect in all cases of loss or destruction of distilled spirits as aforesaid which have occurred since January one, eighteen hundred and sixty-eight.

SEC. 3223. *When the owners of distilled spirits in the cases provided for by the two preceding sections may be indemnified against such tax by a valid claim of insurance, for a sum greater than the actual value of the distilled spirits before and without the tax being paid, the tax shall not be remitted to the extent of such insurance.*

¹ SEC. 989. When a recovery is had in any suit or proceeding against a collector or other officer of the revenue for any act done by him, or for the recovery of any money exacted by or paid to him and by him paid into the Treasury, in the performance of his official duty, and the court certifies that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury, or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the Treasury.

² This does not embrace the later addition made as above to sec. 3221, by act of March 1, 1879, sec. 6, which by its own terms expressly relates only to spirits thereafter destroyed.

SEC. 3224. No suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court. Suits to restrain assessment or collection of taxes.

SEC. 3225. When a second assessment is made in case of any list, statement, or return, which in the opinion of the collector or deputy collector was false or fraudulent, or contained any understatement or undervaluation, no taxes collected under such assessment shall be recovered by any suit, unless it is proved that the said list, statement, or return was not false nor fraudulent, and did not contain any understatement or undervaluation. Suits to recover taxes collected under second assessment, burden of proof as to fraud, &c.

SEC. 3226. No suit shall be maintained in any court for the recovery of any internal tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, until appeal shall have been duly made to the Commissioner of Internal Revenue, according to the provisions of law in that regard, and the regulations of the Secretary of the Treasury established in pursuance thereof, and a decision of the Commissioner has been had therein: *Provided*, That if such decision is delayed more than six months from the date of such appeal, then the said suit may be brought, without first having a decision of the Commissioner at any time within the period limited in the next section. Suits for recovery of taxes wrongfully collected.

SEC. 3227. No suit or proceeding for the recovery of any internal tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, shall be maintained in any court, unless the same is brought within two years next after the cause of action accrued: *Provided*, That actions for such claims which accrued prior to June six, eighteen hundred and seventy-two, may be brought within one year from said date; and that where any such claim was pending before the Commissioner, as provided in the preceding section, an action thereon may be brought within one year after such decision and not after. But no right of action which was already barred by any statute on the said date shall be revived by this section. Limitation as to suits for recovery of taxes wrongfully collected.

SEC. 3228. All claims for the refunding of any internal tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected, must be presented to the Commissioner of Internal Revenue within two years next after the cause of action accrued: *Provided*, That claims which accrued prior to June six, eighteen hundred and seventy-two, may be presented to the Commissioner at any time within one year from said date. But nothing in this section shall be construed to revive any right of action which was already barred by any statute on that date. Claims for refunding, limitation.

SEC. 3229. The Commissioner of Internal Revenue, with the advice and consent of the Secretary of the Treasury, may compromise any civil or criminal case arising under the internal-revenue laws instead of commencing suit thereon; and, with the advice and consent of the said Secretary and Compromises.

the recommendation of the Attorney-General, he may compromise any such case after a suit thereon has been commenced. Whenever a compromise is made in any case there shall be placed on file in the office of the Commissioner the opinion of the Solicitor of Internal Revenue, or of the officer acting as such, with his reasons therefor, with a statement of the amount of tax assessed, the amount of additional tax or penalty imposed by law in consequence of the neglect or delinquency of the person against whom the tax is assessed, and the amount actually paid in accordance with the terms of the compromise.¹

Discontinuance of prosecutions.

SEC. 3230. No discontinuance or nolle prosequi of any prosecution under section three thousand two hundred and fifty-seven shall be allowed without the permission in writing of the Secretary of the Treasury and the Attorney-General.

Continuance of internal-revenue cases.

SEC. 3231. It shall be lawful for any court in which any suit or criminal proceeding arising under the internal-revenue laws may be pending, to continue the same at any stage thereof, for good cause shown on motion by the district attorney.

CHAPTER THREE.

SPECIAL TAXES.

Sec.

- 3232. Trade or business not to be carried on until tax paid.
- 3233. Trade or business to be registered. [3233 a.] Selling on passenger railroad trains or vessels.
- 3234. Persons in partnership at same place liable for only one tax.
- 3235. Payment of one special tax not to cover several places of business.
- 3236. When more than one pursuit is carried on in same place by same person at same time.
- 3237. When special tax to be due, how reckoned.
- 3238. Stamps for special taxes.
- 3239. Special-tax stamp to be exhibited in place of business.
- 3240. List of special tax-payers to be exhibited in collector's office.
- 3241. Death or removal after paying tax; business carried on without additional tax.
- 3242. Carrying on business without payment of special tax; penalties.

Sec.

- [3242 a.] Same.
- 3243. Payment of special tax not to authorize violation of State laws, nor prohibit State taxation.
- 3244. Special taxes imposed on whom.
- 3244. 1st. Brewer.
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- 3244. 4th. Retail liquor-dealers.
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- 3244. 6th. Dealers in leaf tobacco.
- 3244. 7th. Retail dealers in leaf tobacco.
- 3244. 8th. Dealers in tobacco.
- 3244. 9th. Manufacturers of tobacco.
- 3244. 10th. Manufacturers of cigars.
- 3244. 11th. Peddlers of tobacco.
- 3245. Balance of distillers' special tax to be refunded.
- 3246. Special tax not to apply to vintners nor apothecaries in certain cases.

¹ SEC. 3469. Upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms so offered, and upon the recommendation of the Solicitor of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws.

SEC. 3232. No person shall be engaged in or carry on any trade or business hereinafter mentioned until he has paid a special tax therefor in the manner hereinafter provided.

Trade or business not to be carried on until tax paid.

SEC. 3233. Every person engaged in any trade or business on which a special tax is imposed by law shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and their places of residence, shall be so registered.

Trade or business to be registered.

[SEC. 3233 a.] *That nothing contained in chapter three of title thirty-five of the Revised Statutes shall prevent the issue, under such regulations as the Commissioner of Internal Revenue may prescribe, of special-tax stamps to persons carrying on the business of retail dealers in liquors, retail dealers in malt liquors, or dealers in tobacco, upon passenger railroad-trains or upon steamboats or other vessels engaged in the business of carrying passengers.*

Joint resolution May 8, 1876.

Special-tax stamps may be issued for certain kinds of business on passenger railroad trains or vessels.

SEC. 3234. Any number of persons doing business in co-partnership at any one place shall be required to pay but one special tax.

Persons in partnership at same place liable for only one tax.

SEC. 3235. The payment of the special tax imposed shall not exempt from an additional special tax the person carrying on a trade or business in any other place than that stated in the collector's register; but nothing herein contained shall require a special tax for the storage of goods, wares, or merchandise in other places than the place of business, nor, except as hereinafter provided, for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples at said office or place of business.

Payment of one special tax not to cover several places of business.

SEC. 3236. Whenever more than one of the pursuits or occupations hereinafter described are carried on in the same place by the same person at the same time, except as herein after provided, the tax shall be paid for each according to the rates severally prescribed.

When more than one pursuit is carried on in same place by same person at same time.

SEC. 3237. All special taxes shall become due on the first day of May, in each year, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced to the first day of May following.

When special tax to be due, how reckoned.

SEC. 3238. All special taxes imposed by law, including the tax on stills or worms, shall be paid by stamps denoting the tax, and the Commissioner of Internal Revenue is required to procure appropriate stamps for the payment of such taxes; and the provisions of sections thirty-three hundred and twelve and thirty-four hundred and forty-six, and all other provisions of law relating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, shall, so far as applicable, extend to and include such stamps for special taxes; and the Commissioner of Internal Revenue shall have authority to make all needful regulations relative thereto. [See § 3446 as amended Mar. 1, 1879.]

Stamps for special taxes.

Act Feb. 12, 1875.

Special-tax stamp to be conspicuously placed and kept in place of business.

Act 27 Feb., 1877.

List of special tax-payers to be exhibited in collector's office.

Death or removal after paying tax; business carried on without additional tax.

Carrying on business without payment of special tax.

Sec. 16, Feb. 8, 1875.

SEC. 3239. Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, except tobacco peddlers, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax; and any person who shall, through negligence, fail to so place and keep said stamps, shall be liable to a penalty equal to the special tax for which his business rendered him liable, and the costs of prosecution; but in no case shall said penalty be less than ten dollars. And where the failure to comply with the foregoing provision of law shall be through willful neglect or refusal, then the penalty shall be double the amount above prescribed: *Provided*, That nothing in this section shall in any way affect the liability of any person for exercising or carrying on any trade, business, or profession, or doing any act for the exercising, carrying on, or doing of which a special tax is imposed by law, without the payment thereof.

SEC. 3240. Each collector of internal revenue shall, under regulations of the Commissioner of Internal Revenue, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid.

SEC. 3241. When any person who has paid the special tax for any trade or business dies, his wife or child, or executors or administrators or other legal representatives, may occupy the house or premises, and in like manner carry on, for the residue of the term for which the tax is paid, the same trade or business as the deceased before carried on, in the same house and upon the same premises, without the payment of any additional tax. And when any person removes from the house or premises for which any trade or business was taxed to any other place, he may carry on the trade or business specified in the collector's register at the place to which he removes, without the payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, with the name of the successor to any person deceased, or of the person making such change or removal, shall be registered with the collector, under regulations to be prescribed by the Commissioner of Internal Revenue.

SEC. 3242. * * * Every person who carries on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf-tobacco, or retail dealer in leaf-tobacco, without having paid a special tax therefor, as provided by law, shall, besides being liable to the payment of the tax, be fined not more than five hundred dollars or be imprisoned not more than one year, or both, at the discretion of the court. And every person who carries on the business of a brewer or wholesale or retail dealer in malt liquors, without having paid a special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than ten dollars nor more than five hundred dollars.

[SEC. 3242 a.] SEC. 16. That any person who shall carry on the business of a rectifier, wholesale liquor-dealer, retail liquor-dealer, wholesale dealer in malt-liquors, retail dealer in malt-liquors, or manufacturer of stills, without having paid the special tax as required by law, or who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller with intent to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offense, be fined not less than one hundred dollars nor more than five thousand dollars and imprisoned not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in any building, room, yard, or inclosure connected therewith, and used with or constituting a part of the premises; and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same; and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or enclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery which shall be found in any such building, yard, or enclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States.

Act Feb 8, 1875.

Distiller carrying on business without giving bond, or with intent to defraud.

Fine and imprisonment.

Forfeiture.

SEC. 3243. The payment of any tax imposed by the internal revenue laws for carrying on any trade or business shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on the same within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

Payment of special tax not to authorize violation of State laws, nor prohibit State taxation.

SEC. 3244. Special taxes are imposed as follows:

First. Brewers shall pay one hundred dollars. Every person who manufactures fermented liquors of any name or description for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer: *Provided*, That any person who manufactures less than five hundred barrels a year shall pay the sum of fifty dollars.

Special taxes imposed on whom.

Brewers.

Second. Manufacturers of stills shall each pay fifty dollars, and twenty dollars for each still or worm for distilling made by him. Any person who manufactures any still or worm to be used in distilling shall be deemed a manufacturer of stills.

Manufacturers of stills.

Upon all stills manufactured for export, and actually exported, there shall be allowed a drawback, where the tax thereon

Sec. 10, act Mar 1, 1879.

Drawback on stills. *has been paid, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.*

Rectifiers.

Third. Rectifiers of distilled spirits shall pay two hundred dollars. Every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes,¹ until the manufacture thereof is complete, and every wholesale or retail liquor-dealer who has in his possession any still or leach-tub, or who keeps any other apparatus for the purpose of refining in any manner distilled spirits, and every person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any materials, manufacture any spurious, imitation, or compound liquors for sale, under the name of whisky, brandy, gin, rum, wine, spirits, cordials, or wine bitters, or any other name, shall be regarded as a rectifier, and as being engaged in the business of rectifying: *Provided, That any person who rectifies, purifies, refines, or manufactures as aforesaid less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, shall pay one hundred dollars: And provided, That nothing in this section shall be held to prohibit the purifying or refining of spirits in the course of original and continuous distillation through any material which will not remain incorporated with such spirits when the manufacture thereof is complete: And provided further, That no officer shall collect any special tax for rectifying distilled spirits on any premises distant less than six hundred feet in a direct line from any distillery. And every officer who collects any*

Sec. 4, act Mar. 1, 1879.

special tax in violation of this proviso shall be liable to a penalty of five thousand dollars for each offense.

Act Feb. 18, 1875.

Act Feb. 8, 1875, as amended by sec. 4, act Mar. 1, 1879.

Retail liquor-dealers.

Wholesale liquor-dealers.

[Fourth.] SEC. 18. *That retail dealers in liquors shall pay twenty-five dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits wines, or malt liquors, otherwise than as hereinafter provided, in less quantities than five wine gallons at the same time, shall be regarded as a retail dealer in liquors. Wholesale liquor-dealers shall each pay one hundred dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than is hereinafter provided, in quantities of not less than five wine-gallons at the same time, shall be regarded as a wholesale liquor-dealer. But no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture in the original packages to which the tax-stamps are affixed, shall be required to pay the special tax of a wholesale liquor-dealer on account of such sales.*

Act Feb. 8, 1875, as amended by sec. 4, act March 1, 1879.

Retail dealers in malt liquors.

Wholesale dealers in malt liquors.

[Fifth.] *Retail dealers in malt liquors shall pay twenty dollars. Every person who sells, or offers for sale, malt liquors in less quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors. Wholesale dealers in malt liquors shall pay fifty dollars. Every person who sells, or offers for sale, malt liquors in quantities of not less than five gallons at one*

¹ See [Sec. 3255a.]

time, but who does not deal in spirituous liquors at wholesale, shall be regarded as a wholesale dealer in malt liquors: Provided, That no brewer shall be required to pay a special tax as a dealer by reason of selling in the original stamped packages whether at the place of manufacture or elsewhere, malt liquors manufactured by him, or purchased and procured by him in his own casks or vessels, under the provisions of section thirty-three hundred and forty-nine of the Revised Statutes; but the quantity of malt liquors so purchased shall be included in calculating the liability to brewer's special tax of both the brewer who manufactures and sells the same and the brewer who purchases the same: And it is hereby provided, That no further collection of special tax as retail dealers in malt liquors shall be made from brewers for selling malt liquors of their own manufacture in the original stamped eighth-barrell package: Provided further, That any assessments of additional special tax against wholesale liquor-dealers or retail liquor-dealers, or against brewers for selling malt liquors of their own production at the place of manufacture in the original casks or packages, made by reason of an amendment to section fifty nine of the internal-revenue act approved July twentieth, eighteen hundred and sixty-eight, as amended by section thirteen of the act approved June sixth, eighteen hundred and seventy-two, further amending said section fifty-nine by striking out the words 'malt liquor', 'malt liquors', 'brewer', and 'malt liquors' in the three several paragraphs in which they occur, shall be on proper proofs, remitted; and if such assessments have been paid, the amounts so paid shall be, on proper proofs, refunded by the Commissioner of Internal Revenue.

But no special tax shall be held to accrue on a sale of distilled spirits, wines, or malt liquors made by a person who is not otherwise a dealer in liquors, where such spirits, wines, or liquors have been received by the person so selling as security for or in payment of a debt, or as executor, administrator, or other fiduciary, or have been levied on by any officer, under order or process of any court or magistrate, and where such spirits are sold by such person in one parcel only, or at public auction in parcels not less than twenty wine-gallons, nor shall such tax be held to accrue on a sale made by a retiring partner, or the representatives of a deceased partner to the incoming, remaining, or surviving partner or partners of a firm; nor shall the special tax of a wholesale liquor-dealer or wholesale dealer in malt liquors be held to apply to a retail dealer in liquors or a retail dealer in malt liquors, because of such retail dealer selling out his entire stock of liquors in one parcel, or in parcels embracing not less than his entire stock of distilled spirits, of wines, or of malt liquors; and section thirty-three hundred and nineteen of the Revised Statutes shall not be held to prohibit a rectifier or liquor-dealer from purchasing, in quantities greater than twenty wine-gallons, the distilled spirits sold in one parcel as aforesaid.

Sixth. Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall pay twenty-five dollars. Every person shall be regarded as a dealer in leaf-tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco; and payment

Sec. 4, act Mar.
1, 1879.

Proviso as to
certain sales of
liquors.

Dealers in leaf-
tobacco.

Sec. 14, act Mar.
1, 1879.

of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. But no farmer or planter, nor the executor or administrator of such farmer or planter, nor the guardian of any minor, shall be required to pay a special tax as a dealer in leaf-tobacco, for selling tobacco produced by said farmer or planter, or by said executor, administrator, or guardian, or received by either of them as rents from tenants who have produced the same on the land of said farmer, planter, or minor: Provided, That nothing in this section shall be construed to exempt from a special tax any farmer or planter who, by peddling or otherwise, sells leaf-tobacco at retail directly to consumers, or who sells or assigns, consigns, transfers, or disposes of, to persons other than those who have paid a special tax as leaf-dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf-tobacco for export.

Sales by officer, trustee, &c.

No sheriff or other officer acting under order or process of any court or magistrate, nor trustee, or other fiduciary, legally acting under the powers vested in him, shall be liable to said special tax as a dealer or retail dealer in selling tobacco under such authority. And no purchaser at any sale by such sheriff, officer, trustee, or fiduciary, shall be held liable to any other tax or restriction as to a sale of tobacco so purchased than he would have been had such purchaser been the producer thereof on his own land.

Restriction of sales by dealers in leaf-tobacco.

Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export: Provided, It shall be lawful for any licensed manufacturer of cigars to purchase leaf-tobacco of any licensed dealer or other licensed manufacturer in quantities less than the original package, for use in his own manufactory exclusively.

Retail dealers in leaf-tobacco.

Seventh. Retail dealers in leaf-tobacco shall each pay five hundred dollars, and if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales. Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale; or who sells directly to consumers, or to persons other than dealers in leaf-tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff, or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf-tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the Commissioner of Internal Revenue, which book shall be open at all times for the inspection of any revenue officer.

Whenever it becomes necessary to ascertain the amount of annual sales made by any retail dealer in leaf-tobacco, or to ascertain the excess of such sales over one thousand dollars, such amount and excess, shall be ascertained and returned under such regulations and in such form as may be

prescribed by the Commissioner of Internal Revenue. And whenever the amount of sales or receipts is understated or underestimated by any retail dealer in leaf-tobacco, he shall be again assessed for such deficiency, and shall be required to pay the same, with any penalties that may by law have accrued or be chargeable thereon.

Eighth. Dealers in tobacco shall each pay five dollars. Dealers in tobacco. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor-dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: *Provided*, That no manufacturer of tobacco, snuff, or cigars shall be required to pay a special tax as dealer in manufactured tobacco and cigars for selling his own products at the place of manufacture.

Ninth. Manufacturers of tobacco shall each pay ten dollars. Manufacturers of tobacco. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf-tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Tenth. Manufacturers of cigars shall each pay ten dollars. Manufacturers of cigars. Every person whose business it is to make or manufacture cigars for himself, or who employs others to make or manufacture cigars, shall be regarded as a manufacturer of cigars. No special tax stamp shall be issued to any manufacturer of cigars until he has given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar-maker. Every cigar-maker shall cause his name and residence to be registered, without previous demand, with the collector of the district in which such cigar-maker shall be employed; and every manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him.

Eleventh. Peddlers of tobacco shall be classified and rated as follows, to wit: When traveling with more than two horses, mules, or other animals, as of the first class, and shall pay fifty dollars; when traveling with two horses, mules, or other animals, as of the second class, and shall pay twenty-five dollars; when traveling with one horse, mule, or other animal, as of the third class, and shall pay fifteen dollars; when traveling on foot or by public conveyance, as of the fourth class, and shall pay ten dollars. Any person who

sells or offers to sell and deliver manufactured tobacco, snuff, or cigars, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco.

Balance of distillers' special tax to be refunded.

SEC. 3245. The special tax paid by distillers prior to August one, eighteen hundred and seventy-two, which has not been exhausted by the quantity of spirits distilled as provided by law, shall be refunded, upon proper application, out of any money arising from internal taxes, not otherwise appropriated.

Special tax not to apply to vintners nor apothecaries in certain cases.

Sec. 5, act Mar. 1, 1879.

SEC. 3246. *Nothing in this chapter shall be construed to impose a special tax upon vintners who sell wine of their own growth, or manufacturers who sell wine produced from grapes grown by others, at the place where the same is made or at the general business office of such vintner or manufacturer: Provided, That no vintner or manufacturer shall have more than one office for the sale of such wine that shall be exempt from special tax under this act; nor shall any special tax be imposed upon apothecaries as to wines or spirituous liquors which they use exclusively in the preparation or making-up of medicines.*

CHAPTER FOUR.

DISTILLED SPIRITS.

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Distiller, definition of.

SEC. 3247. Every person who produces distilled spirits, or who brews or makes mash, wort, or wash, fit for distillation or for the production of spirits, or who, by any process of evaporation, separates alcoholic spirit from any fermented substance, or who, making or keeping mash, wort, or wash, has also in his possession or use a still, shall be regarded as a distiller.

Distilled spirits, definition of.

SEC. 3248. Distilled spirits, spirits, alcohol, and alcoholic spirit, within the true intent and meaning of this act, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, which is commonly produced by the fermentation of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance; and the tax shall attach to this substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirit, or be immediately, or at any subsequent time, transferred into any other substance, either in the process of original production or by any subsequent process.

Standard of proof spirits; prevention of frauds.

SEC. 3249. Proof-spirit shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit. And for the prevention and detection of frauds by distillers of spirits, the Commissioner of Internal Revenue may prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means for ascertaining the quantity, gravity, and producing-capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits.

Gallon as used in sales, definition of.

SEC. 3250. In all sales of spirits a gallon shall be held to be a gallon of proof-spirit, according to the standard prescribed in the preceding section, set forth and declared for the inspection and gauging of spirits throughout the United States.

Tax on distilled spirits.

SEC. 3251. There shall be levied and collected on all distilled spirits on which the tax prescribed by law has not been paid, a tax of seventy¹ cents on each proof-gallon, to be paid by the distiller, owner, or person having possession thereof before removal from the distillery warehouse: *Provided*, That distilled spirits lawfully deposited in a distillery bonded warehouse prior to the first day of August, eighteen hundred and seventy-two, may be withdrawn on payment of the taxes thereon at the rate, within the time, and in the manner provided by law at the time of such deposit. The tax on such spirits shall be collected on the whole number of gauge or wine gallons when below proof, and shall be increased in proportion for any greater strength than the strength of proof spirit, as defined in this Title; and any fractional part of a gallon amounting to one-half gallon or over in a cask or package shall be taxed as a gal-

¹See act of March 3, 1875 [Sec. 3251 a.]

lon, and any fractional part of a gallon less than one-half gallon in any cask or package shall be exempt from tax. Every proprietor or possessor of, and every person in any manner interested in the use of, any still, distillery, or distilling apparatus, shall be jointly and severally liable for the taxes imposed by law on the distilled spirits produced therefrom, and the tax shall be a first lien on the spirits distilled, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, the lot or tract of land whereon the said distillery is situated, and on any building thereon from the time said spirits are in existence as such until the said tax is paid.

[SEC. 3251 a.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act there shall be levied and collected on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof gallon, or wine-gallon when below proof, to be paid by the distiller, owner or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.*

Act Mar. 3,
1875.

18 Stat., p. 839.

Tax on distilled
spirits—90 cents
per gallon.

SEC. 3252. Every person who adds or causes to be added any ingredient or substance to any distilled spirits before the tax is paid thereon, for the purpose of creating a fictitious proof, shall be fined not less than one hundred dollars nor more than one thousand dollars for each cask or package so adulterated, and imprisoned not less than three months nor more than two years; and every such cask or package, with its contents, shall be forfeited to the United States.

Adding sub-
stances to create
fictitious proof;
penalty.

SEC. 3253. The tax upon any distilled spirits, removed from the place where they were distilled and not deposited in bonded warehouse as required by law, shall, at any time, when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and, upon the neglect or refusal of payment by the distiller, shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law.

Tax on spirits
removed without
deposit in ware-
house.

SEC. 3254. All products of distillation, by whatever name known, which contain distilled spirits or alcohol, on which the tax imposed by law has not been paid, shall be considered and taxed as distilled spirits.

Products of dis-
tillation contain-
ing spirits.

SEC. 3255. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, or grapes, from any provision of this Title, relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so.

Brandy made
from apples,
peaches, or
grapes.

[SEC. 3255 a.] SEC. 5. * * * *The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers whose distilleries have a daily spirit-produc-*

Act Mar. 1,
1879.

Distilleries hav-

ing a daily spirit-producing capacity of thirty gallons proof spirits or less. *ing capacity of thirty gallons of proof spirits, or less, from such of the provisions of existing law in regard to grain distilleries which require the processes of distillation to be carried on through continuous closed vessels and pipes, or which require the cisterns to be connected with the outlet of the worm or condenser by suitable pipes or other apparatus or which require certain clear spaces about the cisterns and other vessels of the distillery, or which require the distillers to have or furnish a plan of the distillery, as he may deem proper.*

Evading tax; penalty.

SEC. 3256. Whenever any person evades, or attempts to evade, the payment of the tax on any distilled spirits, in any manner whatever, he shall forfeit and pay double the amount of the tax so evaded or attempted to be evaded.

Distiller defrauding or attempting to defraud United States of tax on spirits.

SEC. 3257. Whenever any person engaged in carrying on the business of a distiller defrauds or attempts to defraud the United States of the tax on the spirits distilled by him, or of any part thereof, he shall forfeit the distillery and distilling-apparatus used by him, and all distilled spirits and all raw materials for the production of distilled spirits found in the distillery and on the distillery premises, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than three years.

Registry of stills, &c.

SEC. 3258. Every person having in his possession or custody, or under his control, any still or distilling apparatus set up, shall register the same with the collector of the district in which it is, by subscribing and filing with him duplicate statements, in writing, setting forth the particular place where such still or distilling-apparatus is set up, the kind of still and its cubic contents, the owner thereof, his place of residence, and the purpose for which said still or distilling-apparatus has been or is intended to be used; one of which statements shall be retained and preserved by the collector, and the other transmitted by him to the Commissioner of Internal Revenue. Stills and distilling-apparatus shall be registered immediately upon their being set up. Every still or distilling-apparatus not so registered, together with all personal property in the possession or custody, or under the control of such person, and found in the building, or in any yard or inclosure connected with the building in which the same may be set up, shall be forfeited. And every person having in his possession or custody, or under his control, any still or distilling-apparatus set up which is not so registered, shall pay a penalty of five hundred dollars, and shall be fined not less than one hundred dollars, nor more than one thousand dollars, and imprisoned for not less than one month, nor more than two years.

Notice of intention to carry on business of distiller or rectifier.

SEC. 3259. Every person engaged in, or intending to be engaged in, the business of a distiller or rectifier, shall give notice in writing, subscribed by him, to the collector of the district wherein such business is to be carried on, stating his name and residence, and if a company or firm, the name and residence of each member thereof, the name and residence of every person interested or to be interested in the business, the precise place where said business is to be carried on, and whether of distilling or rectifying; and if such

business is carried on in a city, the residence and place of business shall be indicated by the name of the street and number of the building. In case of a distiller, the notice shall also state the kind of stills and the cubic contents thereof, the number and kind of boilers, the number of mash-tubs and fermenting-tubs, the cubic contents of each tub, the number of receiving-cisterns, the cubic contents of each cistern, the number of hours in which the distillery will ferment each tub of mash or beer, the estimated quantity of distilled spirits which the apparatus is capable of distilling every twenty-four hours, a particular description of the lot or tract of land on which the distillery is situated, and of the buildings thereon, including their size, material, and construction; and that said distillery premises are not within six hundred feet, in a direct line, of any premises authorized to be used for rectifying or refining distilled spirits by any process. In case of a rectifier, the notice shall state the precise place where such business is to be carried on, the name and residence of every person interested or to be interested in the business, the process by which the applicant intends to rectify, purify, or refine distilled spirits, the kind and cubic contents of any still used or to be used for such purpose, the estimated quantity of spirits which can be rectified, purified, or refined every twenty-four hours in such establishment, and that said rectifying-establishment is not within six hundred feet, in a direct line, of the premises of any distillery registered for the distillation of spirits. In case of any change in the location, form, capacity, ownership, agency, superintendency, or in the persons interested in the business of such distillery or rectifying-establishment, or in the time of fermenting the mash or beer, notice thereof, in writing, shall be given to the said collector or proper deputy collector, of the district within twenty-four hours after such change; and any deputy collector receiving such notice shall immediately transmit the same to the collector of the district. Every notice required by this section shall be in such form, and shall contain such additional particulars, as the Commissioner of Internal Revenue may, from time to time, prescribe. Every person who fails or refuses to give such notice shall pay a penalty of one thousand dollars, and shall be fined not less than one hundred dollars nor more than two thousand dollars; and every person who gives a false or fraudulent notice shall, in addition to such penalty or fine, be imprisoned not less than six months nor more than two years.

[SEC. 3259 a.] SEC. 7. *Every rectifier shall, on filing with the collector his notice of intention to commence or continue business, after the passage of this act, and on the first day of May of each succeeding year, make and execute a bond in form prescribed by the Commissioner of Internal Revenue, with at least two sureties; said bond to be approved by the collector of the district. The penal sum of said bond shall not be less, in the case of a rectifier who rectifies by the process of redistilling or of leaching, or both, than double the amount of tax imposed by law on the spirits that can be rectified by such rectifier during a period of ten days; and the penal sum of the bond required of any rectifier by any other process than those hereinbefore*

Act Mar. 1,
1879.
Rectifier's
bond.

named shall be fixed under such regulations as may be prescribed by the Commissioner of Internal Revenue; but in no case shall the penal sum be less than five hundred dollars nor more than fifty thousand dollars. The condition of said bond shall be that the principal shall faithfully comply with all the provisions of law in relation to the duties and business of rectifiers, and shall pay all taxes, penalties incurred, or fines imposed on him for violation of any of the said provisions. A new bond may be required in case of the death, insolvency, or removal of either of the sureties, and in any other contingency affecting its validity or impairing its efficiency, at the discretion of the collector or Commissioner of Internal Revenue. Any rectifier who, after the passage of this act, shall commence business without giving the bond required by this section, or who shall continue to carry on business, after demand made for such bond, without giving the same, or who shall fail to renew such bond when lawfully required, shall, on conviction, be fined not more than five thousand dollars; and any rectifier who shall give any false, forged, or fraudulent bond shall, on conviction, be subject to the penalties provided for in section fifty four hundred and eighteen of the Revised Statutes. [See Sec. 3451. Also, Secs. 5418 and 5479, Appendix.]

Distiller to give bond.

SEC. 3260. Every person intending to commence or to continue the business of a distiller shall, on filing with the collector his notice of such intention, and before proceeding with such business, and on the first day of May of each succeeding year, execute a bond in the form prescribed by the Commissioner of Internal Revenue, conditioned that he shall faithfully comply with all the provisions of law relating to the duties and business of distillers, and shall pay all penalties incurred or fines imposed on him for a violation of any of the said provisions; and that he shall not suffer the lot or tract of land on which the distillery stands, or any part thereof, or any of the distilling-apparatus, to be incumbered by mortgage, judgment, or other lien, during the time in which he shall carry on said business. Said bond shall be with at least two sureties, approved by the collector of the district, and for a penal sum not less than double the amount of tax on the spirits that can be distilled in his distillery during a period of fifteen days. The collector may refuse to approve said bond when, in his judgment, the situation of the distillery is such as would enable the distiller to defraud the United States; and in case of such refusal the distiller may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final. A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency at the discretion of the collector or Commissioner of Internal Revenue. Every person who fails or refuses to give the bond hereinbefore required, or to renew the same, or who gives any false, forged, or fraudulent bond, shall forfeit the distillery, distilling-apparatus, and all real estate and premises connected therewith, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

SEC. 3261. No collector shall approve the bond of any distiller until all the requirements of the law and all regulations made by the Commissioner of Internal Revenue in relation to distilleries, in pursuance thereof, have been complied with. Every collector who violates this provision shall forfeit and pay two thousand dollars, and be dismissed from office.

Bond not to be approved until law and regulations are complied with.

SEC. 3262. No bond of a distiller shall be approved, unless he is the owner in fee, unincumbered by any mortgage, judgment, or other lien, of the lot or tract of land on which the distillery is situated, or unless he files with the collector, in connection with his notice, the written consent of the owner of the fee, and of any mortgagee, judgment-creditor, or other person having a lien thereon, duly acknowledged, that the premises may be used for the purpose of distilling spirits, subject to the provisions of law, and expressly stipulating that the lien of the United States for taxes and penalties shall have priority of such mortgage, judgment, or other incumbrance, and that in case of the forfeiture of the distillery premises, or of any part thereof, the title of the same shall vest in the United States, discharged from such mortgage, judgment, or other incumbrance. In any case where the owner of a distillery or distilling-apparatus, erected prior to the twentieth day of July, eighteen hundred and sixty-eight, has only an estate for a term of years or other estate less than fee-simple in the lot or tract of land on which the distillery is situated, the evidence of title to which shall have been duly recorded prior to that date; or in like case, where the lease or other evidence of title is held but was not required by the laws of the State to be recorded in order to be valid at the time of its execution; or in any case of such prior erection where the title was then, and has continued to be, in litigation; or in any case of such prior erection where such owner is possessed of the fee, but incumbered with a mortgage executed and duly recorded prior to said twentieth of July, eighteen hundred and sixty-eight, and not due, or in any case of such prior erection where the fee is held by a feme-covert, minor, person of unsound mind, or other person incapable of giving consent, as hereinbefore required, the value of such lot or tract of land, together with the building and distilling-apparatus, shall be appraised in the manner to be prescribed by the Commissioner of Internal Revenue; and the collector may, at the discretion of the Commissioner, be authorized to accept, in lieu of the said written consent of the owner of the fee, the bond of such distiller, in such form as the Commissioner may prescribe, with not less than two sureties, conditioned that in case the distillery, distilling-apparatus, or any part thereof, shall by final judgment be forfeited for the violation of any of the provisions of law, the obligors shall pay the amount stated in said bond. Said sureties shall be residents of the collection-district or county, or of an adjoining county in the same State in which the distillery is situated, and owners of unincumbered real estate in said district or county, or adjoining county, equal to such appraised value, and the penal sum of said bond shall be equal to the ap-

Distiller must be owner in fee-simple, or have written consent of owner, &c.

praised value of said lot or tract of land together with the buildings and distilling-apparatus: *Provided*, That in case of any distillery sold at judicial or other sale in favor of the United States, a bond may be taken at the discretion of the Commissioner of Internal Revenue, in lieu of the written consent required by this section, and the person giving such bond may be allowed to operate such a distillery during the existence of the right of redemption from such sale, on complying with all the other provisions of law.

Plan of distil-
lery.

SEC. 3263. Every distiller and person intending to engage in the business of a distiller shall, previous to the approval of his bond, cause to be made, under the direction of the collector of the district, an accurate plan¹ and description, in triplicate, of the distillery and distilling-apparatus, distinctly showing the location of every still, boiler, doubler, worm-tub, and receiving-cistern, the course and construction of all fixed pipes used or to be used in the distillery, and of every branch and every cock or joint thereof, and of every valve therein, together with every place, vessel, tub, or utensil from and to which any such pipe leads, or with which it communicates; also the number and location and cubic contents of every still, mash-tub, and fermenting-tub, the cubic contents of every receiving-cistern, and the color of each fixed pipe, as required in this Title. One copy of said plan and description shall be kept displayed in some conspicuous place in the distillery, and two copies shall be furnished to the collector of the district, one of which shall be kept by him, and the other transmitted to the Commissioner of Internal Revenue. The accuracy of every such plan and description shall be verified by the collector, the draughtsman, and the distiller; and no alteration shall be made in such distillery without the consent, in writing, of the collector. Any alteration so made shall be shown on the original, or by a supplemental plan and description, and a reference thereto noted on the original, as the collector may direct; and any supplemental plan and description shall be executed and preserved in the same manner as the original.

Surveys of dis-
tilleries.

Sec. 5, act Mar.
1, 1879.

SEC. 3264. *On receipt of notice that any person, firm, or corporation wishes to commence the business of distilling, the collector, or a deputy collector, to be designated by him, shall proceed in person, at the expense of the United States, with the aid of an assistant designated by the Commissioner of Internal Revenue for the purpose of making surveys of distilleries in that district, to make a survey of such distillery for the purpose of estimating and determining its true spirit-producing capacity for a day of twenty-four hours. In all surveys, forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operating on the sour mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain. A written report of such survey shall be made in triplicate, of which one copy shall be delivered to the distiller, one copy shall be retained by the collector, and one copy shall be*

¹See [Sec. 3255 a.]

transmitted to the Commissioner of Internal Revenue, and the survey shall take effect upon the delivery of such copy to the distiller. Whenever the Commissioner is satisfied that any report of the capacity of a distillery is incorrect or needs revision, he shall direct the collector to make in like manner another survey of said distillery, and the report thereof shall be made and deposited as hereinbefore required: Provided, That the survey of any distillery estimated and stated by the distiller, in his notice of intention to distill, as capable of distilling not more than one hundred and fifty proof-gallons of distilled spirits every twenty four hours may be made by the collector or by a deputy collector without the aid of an assistant; and that all surveys made for the purpose of correcting clerical errors or errors of computation existing in the report of a previous survey, and all surveys made for the purpose of changing the true spirit-producing capacity of any distillery for a day of twenty-four hours as estimated and determined by a previous survey, but which surveys do not require the remeasuring of the fermenting-tubs in a grain or molasses distillery, or the still or stills in a distillery of apples, peaches, or grapes exclusively, may be made without taking the measurements of the fermenting tubs or stills, as the case may be, and without revisiting the distillery: And provided further, That the Commissioner of Internal Revenue may, whenever he shall deem it proper, designate an officer, agent, or person other than the collector or deputy collector, to make, with or without the aid of a designated assistant, the surveys and resurveys hereinabove provided for.

SEC. 3265. Any person who manufactures any still, boiler, or other vessel to be used for the purpose of distilling, shall, before the same is removed from the place of manufacture, notify in writing the collector of the district in which such still, boiler, or other vessel is to be used or set up, by whom it is to be used, its capacity, and the time when the same is to be removed from the place of manufacture; and no such still, boiler, or other vessel shall be set up without the permit in writing of the said collector for that purpose; and any person who sets up any such still, boiler, or other vessel, without first obtaining a permit from the said collector of the district in which such still, boiler, or other vessel is intended to be used, or who fails to give such notice, shall pay in either case the sum of five hundred dollars, and shall forfeit the distilling-apparatus thus removed or set up in violation of law.

SEC. 3266. No person shall use any still, boiler, or other vessel, for the purpose of distilling, in any dwelling-house, or in any shed, yard, or inclosure connected with any dwelling-house, or on board of any vessel or boat, or in any building, or on any premises where beer, lager beer, ale, porter, or other fermented liquors, vinegar, or ether, are manufactured or produced, or where sugars or sirups are refined, or where liquors of any description are retailed, or where any other business is carried on; or within six hundred feet in a direct line of any premises authorized to be used for rectifying; and every person who does any of the acts prohibited by this section, or aids or assists therein, or causes or procures the same to be done, shall be fined one thousand

Notice by
manufacturer of
a still.

Penalty for set-
ting up still with-
out permit.

Distilling on
certain premises
prohibited; pen-
alty.

dollars and imprisoned for not less than six months nor more than two years, in the discretion of the court, for each such offense: *Provided*, That saleratus may be manufactured, or meal or flour ground from grain, in any building or on any premises where spirits are distilled; but such meal or flour shall be used only for distillation on the premises: *Provided further*, That any boiler used in generating steam or heating water to be used in any distillery, may be located in any other building or on any other premises to be connected with such still or boiling-tubs, by suitable pipes or other apparatus, or the steam from such boiler in the distillery may be conveyed to other premises to be used for manufacturing or other purposes.

Receiving-cisterns in distilleries.

SEC. 3267. The owner, agent, or superintendent of any distillery established as hereinbefore provided, shall erect, in a room or building to be provided and used for that purpose, and for no other, and to be constructed in the manner to be prescribed by the Commissioner of Internal Revenue, two or more receiving-cisterns, each to be at least of sufficient capacity to hold all the spirits distilled during the day of twenty-four hours, into which shall be conveyed all the spirits produced in said distillery; and each of said cisterns shall be so constructed as to leave an open space of at least three feet between the top thereof and the floor or roof above, and of not less than eighteen inches between the bottom thereof and the floor below, and shall be so situated that the officer can pass around the same, and shall be connected with the outlet of the worm or condenser by suitable pipes or other apparatus,¹ so constructed as always to be exposed to the view of the officer, and so connected and constructed as to prevent the abstraction of spirits while passing from the outlet of the worm or condenser back to the still or doubler, or forward to the receiving-cistern. Such cisterns and the room in which they are contained shall be in charge and under the lock and seal of the internal-revenue gauger designated for that duty; and all locks and seals required by law shall be provided by the Commissioner of Internal Revenue, at the expense of the United States; and the keys shall be in charge of the collector or such gauger as he may designate. On the third day after the spirits are conveyed into such cistern they shall be drawn off into casks, under the supervision of such gauger, in the presence of the store-keeper, and be removed directly to the distillery warehouse; but on special application to the collector by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from the said cisterns, under the supervision of the gauger, at any time previous to the third day.

Breaking locks, gaining access to cistern, &c.; penalty.

SEC. 3268. Every person who destroys, breaks, injures, or tampers with any lock or seal which may be placed on any cistern-room or building by the duly authorized officers of the revenue, or opens said lock or seal, or the door to said cistern-room or building, or in any manner gains access to the contents therein, in the absence of the proper officer, shall be fined not less than five hundred dollars nor

¹See [Section 3265 a.]

more than five thousand dollars, and imprisoned not less than one year nor more than three years.

SEC. 3269. The door of the furnace of every still or boiler used in any distillery shall be so constructed that it may be securely fastened and locked. The fermenting-tubs shall be so placed as to be easily accessible to any revenue officer, and each tub shall have distinctly painted thereon in oil-colors its cubic contents in gallons and the number of the tub. There shall be a clear space of not less than one foot around every wood-still, and not less than two feet around every doubler and worm-tank.¹ The doubler and worm-tanks shall be elevated not less than one foot from the floor; and every fixed pipe to be used by the distiller, except for conveyance of water, or of spent mash or beer only, shall be so fixed and placed as to be capable of being examined by the officer for the whole of its length or course, and shall be painted, and kept painted, as follows, that is to say: Every pipe for the conveyance of mash or beer shall be painted of a red color; every pipe for the conveyance of low-wines back into the still or doubler shall be painted blue; every pipe for the conveyance of spirits shall be painted black, and every pipe for the conveyance of water shall be painted white. Whenever any fixed pipe is used by any distiller which is not painted or kept painted as herein directed, or which is painted otherwise than as herein directed, he shall forfeit the sum of one thousand dollars.

SEC. 3270. The Commissioner of Internal Revenue is authorized to order and require such changes of or additions to distilling apparatus, connecting-pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

SEC. 3271. Every distiller shall provide, at his own expense, a warehouse, to be situated on and to constitute a part of his distillery premises, and to be used only for the storage of distilled spirits of his own manufacture until the tax thereon shall have been paid; but no dwelling-house shall be used for such purpose, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into the distillery or into any other room or building; and such warehouse, when approved by the Commissioner of Internal Revenue, on report of the collector, is hereby declared to be a bonded warehouse of the United States, to be known as a distillery warehouse, and shall be under the direction and control of the collector of the district, and in charge of an internal-revenue store-keeper, assigned thereto by the Commissioner.

[SEC. 3271 a.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when from death or from any other cause there shall be a change in the person, firm or company engaged in the business of distilling at any distillery, and the person, firm or company that by reason of such change ceases to carry on said business at such distillery has at the time of such change spirits*

Furnaces, tubs, doublers, worm-tanks; penalty.

Apparatus and fastenings.

Distillery warehouse.

Act Jan. 8, 1874.

An act to so amend the laws relative to internal revenue as to allow distillery warehouses to be continued in use after changes have occurred in

¹ See [Section 3255 a.]

the management of the business. in the distillery warehouse, it shall be lawful for the Commissioner of Internal Revenue, upon the written consent of the surviving principals and sureties interested, and under such rules and regulations, and upon such other conditions, as he

Use of distillery warehouse by successors in certain cases. may prescribe, to permit the succeeding person, firm or company to use the distillery warehouse on the premises in the same manner as if it did not contain distilled spirits belonging to the original person, firm or company after setting apart and separating, by a secure and unbroken partition such portion of it

Partition.

as may be necessary for the storage and safe-keeping of the spirits distilled by the original person, firm or company, during the period allowed by law for the removal of distilled spirits from distillery warehouses, or until said spirits are removed, and the tax paid thereon within that time: Provided, That nothing herein contained shall impair or in any way affect the lien existing at the time of such change under section one of the internal revenue act of July twenty, eighteen hundred and sixty-eight, as amended, or other liabilities under any internal revenue law, but the existence of such lien shall be no ground for refusing to approve the bond of the succeeding person, firm or company, anything in section eight of the said act of July twenty, eighteen hundred and sixty-eight, as amended, to the contrary notwithstanding.

Proviso.

When a warehouse becomes unsafe.

SEC. 3272. Whenever in the opinion of the Commissioner of Internal Revenue any distillery or other warehouse is unsafe or unfit for use, or the merchandise therein is for any reason liable to loss or great wastage, he may discontinue such warehouse, and require the merchandise therein to be transferred to such other warehouse as he may designate and within such time as he may prescribe. Such transfer shall be made under the supervision of the collector, or of such other officer as may be designated by the Commissioner, and the expense thereof shall be paid by the owner of the merchandise. Whenever the owner of such merchandise fails to make such transfer within the time prescribed, or to pay the just and proper expense of such transfer, as ascertained and determined by the Commissioner, such merchandise may be seized and sold by the collector in the same manner as goods are sold upon distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the costs and expenses of such sale and removal, and the balance paid over to the owner of such merchandise.

Store-keepers have charge under direction of collector.

SEC. 3273. The store-keeper assigned to any distillery warehouse shall also have charge of the distillery connected therewith; and every store-keeper shall have charge of the warehouse to which he is assigned, and of such distillery, under the direction of the collector controlling the same.

Custody and management of warehouse.

SEC. 3274. Every distillery warehouse shall be in the joint custody of the store-keeper and the proprietor thereof. It shall be kept securely locked, and shall at no time be unlocked, or opened, or remain open, unless in the presence of such store-keeper, or other person who may be designated to act for him, as provided by law; and no articles shall be received in or delivered from such warehouse except on an order or permit addressed to the store-keeper and signed by the collector having control of the warehouse.

SEC. 3275. No fence or wall of a height greater than five feet shall be erected or maintained around the premises of any distillery, so as to prevent easy and immediate access to such distillery. And every distiller shall furnish to the collector of the district as many keys of the gates and doors of the distillery as may be required by the collector, from time to time, for any revenue officer or other person who may be authorized to make survey or inspection of the premises, or of the contents thereof; and said distillery shall be kept always accessible to any officer or other person having any such key. Every person who violates any of the foregoing provisions of this section by negligence or refusal, or otherwise, shall pay a penalty of five hundred dollars.

Distiller to keep distillery accessible.

SEC. 3276. It shall be lawful for any revenue officer at all times, as well by night as by day, to enter into any distillery or building or place used for the business of distilling, or used in connection therewith for storage or other purposes, and to examine, gauge, measure, and take an account of every still or other vessel or utensil of any kind, and of all low-wines, and of the quantity and gravity of all mash, wort, or beer, and of all yeast, or other compositions for exciting or producing fermentation in any mash or beer, of all spirits and of all materials for making or distilling spirits, which may be in any such distillery or premises, or in possession of the distiller. And whenever any internal-revenue officer, or any person called by him to his aid, is hindered, obstructed, or prevented by any distiller or by any workman, or other person acting for such distiller, or in his employ, from entering into any such distillery or building or place as aforesaid; or any such officer is by the distiller, or his workman, or any person in his employ, prevented or hindered from, or opposed, or obstructed, or molested in the performance of his duty under the internal-revenue laws, in any respect, the distiller shall forfeit the sum of *not exceeding* one thousand dollars. And whenever any officer, having demanded admittance into a distillery or distillery premises, and having declared his name and office, is not admitted into such distillery or premises by the distiller or other person having charge thereof, it shall be lawful for such officer at all times, as well by night as by day, to break open by force any of the doors or windows, or to break through any of the walls of such distillery or premises necessary to be broken open or through, to enable him to enter the said distillery or premises; and the distiller shall forfeit the sum of *not exceeding* one thousand dollars.

Power of revenue officers to enter and examine distilleries.

Sec. 5, act Mar. 1, 1879.

Penalty for not admitting officer.

Sec. 5, act Mar. 1, 1879.

SEC. 3277. On the demand of any internal-revenue officer, every distiller or rectifier shall furnish strong, safe, and convenient ladders of sufficient length to enable the officer to examine and gauge any vessel or utensil in such distillery or premises; and shall, at all times when required, supply all assistance, lights, ladders, tools, staging, or other things necessary for inspecting the premises, stocks, tools, and apparatus belonging to such person, and shall open all doors, and open for examination all boxes, packages, and all casks, barrels, and other vessels not under the control of the rev-

Distillers and rectifiers to furnish facilities for examination; penalty for neglect.

enue officer in charge, under a penalty of five hundred dollars for every refusal or neglect so to do.

Officers to break up ground or walls in order to examine.

SEC. 3278. It shall be lawful for any revenue officer, and any person acting in his aid, to break up the ground on any part of a distillery, or premises of a distiller or rectifier, or any ground adjoining or near to such distillery or premises, or any wall or partition thereof, or belonging thereto, or other place, to search for any pipe, cock, private conveyance, or utensil; and, upon finding any such pipe or conveyance leading therefrom or thereto, to break up any ground, house, wall, or other place through or into which such pipe or other conveyance leads, and to break or cut away such pipe or other conveyance, and turn any cock, or to examine whether such pipe or other conveyance conveys or conceals any mash, wort, or beer, or other liquor, which may be used for the distillation of low-wines or spirits, from the sight or view of the officer, so as to prevent or hinder him from taking a true account thereof.

Signs to be put up by distillers and rectifiers; penalty for neglect.

SEC. 3279. Every person engaged in distilling or rectifying spirits, and every wholesale liquor-dealer, shall place and keep conspicuously on the outside of the place of such business a sign, exhibiting in plain and legible letters, not less than three inches in length, painted in oil-colors or gilded, and of a proper and proportionate width, the name or firm of the distiller, rectifier, or wholesale dealer, with the words: "Registered distillery," "rectifier of spirits," or "wholesale liquor-dealer," as the case may be. Every person who violates the foregoing provision by negligence or refusal, or otherwise, shall pay a penalty of five hundred dollars. And every person, other than a rectifier or wholesale liquor-dealer who has paid the special tax, or a distiller who has given bond as required by law, who puts up or keeps up the sign required by this section, or any sign indicating that he may lawfully carry on the business of a distiller, rectifier, or wholesale liquor-dealer, shall forfeit and pay one thousand dollars, and shall be imprisoned not less than one month nor more than six months. And every person who works in any distillery, rectifying establishment, or wholesale liquor-store, on which no sign is placed and kept, as hereinbefore provided; and every person who knowingly receives at, carries or conveys any distilled spirits to or from, any such distillery, rectifying establishment, warehouse, or store, or who knowingly carries and delivers any grain, molasses, or other raw material to any distillery on which such sign is not placed and kept, shall forfeit all horses, carts, drays, wagons, or other vehicle or animal used in carrying or conveying such property aforesaid, and shall be fined not less than one hundred dollars nor more than one thousand dollars, or be imprisoned not less than one month nor more than six months.

Penalty for using false signs, &c.

Distillers not to carry on business until the law is complied with.

SEC. 3280. It shall not be lawful for any distiller to commence or to continue the business of distilling, until he has given the bond required by law, and complied with the provisions of law relating to the registration and survey of distilleries, and the arrangement and construction of distilleries and the premises connected therewith; nor shall it be law-

ful for any person to engage in the business of distilling on any premises distant less than six hundred feet in a direct line from any premises used for rectifying; nor shall the processes of distillation and rectification both be carried on within the distance of six hundred feet in a direct line.

[SEC. 3281.] SEC. 16. *That any person who shall carry on the business of a rectifier, wholesale liquor-dealer, retail liquor-dealer, wholesale dealer in malt-liquors, retail dealer in malt-liquors, or manufacturer of stills, without having paid the special tax as required by law, or who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller with intent to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offense, be fined not less than one hundred dollars nor more than five thousand dollars and imprisoned not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in any building, room, yard, or inclosure connected therewith, and used with or constituting a part of the premises; and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same; and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or enclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery which shall be found in any such building, yard, or enclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States.*

[SEC. 3281 a.] SEC. 9. *Where any marshal or deputy marshal of the United States within the district for which he shall be appointed shall find any person or persons in the act of operating an illicit distillery, it shall be lawful for such marshal or deputy marshal to arrest such person or persons, and take him or them forthwith before some judicial officer named in section one thousand and fourteen of the Revised Statutes, who may reside in the county of arrest or if none, in that nearest to the place of arrest, to be dealt with according to the provisions of sections ten hundred and fourteen, ten hundred and fifteen, ten hundred and sixteen of the said Revised Statutes.*

SEC. 3282. *No mash, wort, or wash, fit for distillation or for the production of spirits or alcohol, shall be made or fermented in any building or on any premises other than a distillery duly authorized according to law; and no mash, wort, or wash so made and fermented shall be sold or removed from any distillery before being distilled; and no person, other than an authorized distiller, shall, by distillation, or by any other process, separate the alcoholic spirits from any fermented mash, wort, or wash; and no person shall use*

Act Feb. 8, 1875.

Rectifiers, liquor-dealers, &c., carrying on business without payment of special tax.
Distiller carrying on business without giving bond, or with intent to defraud.
Fine and imprisonment.

Forfeiture.

Act Mar. 1, 1879.

Arrest of persons while operating illicit distillery.

Mash, wort, and vinegar.

Sec. 5 Mar. 1, 1879. spirits or alcohol, * * * in manufacturing vinegar or any other article, or in any process of manufacture whatever, unless the spirits or alcohol so used shall have been produced in an authorized distillery and the tax thereon paid. Every person who violates any provision of this section shall be fined for each offense not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years: *Provided further*, That nothing in this section shall be construed to apply to fermented liquors, or to fermented liquids used for the manufacture of vinegar exclusively. * * *

Sec. 5, act Mar. 1, 1879.

But no worm, goose-neck, pipe, conductor, or contrivance of any description whatsoever whereby vapor might in any manner be conveyed away and converted into distilled spirits, shall be used or employed or be fastened to or connected with any vaporizing apparatus used for the manufacture of vinegar; nor shall any worm be permitted on or near the premises where such vaporizing process is carried on. Nor shall any vinegar factory, for the manufacture of vinegar as aforesaid, be permitted within six hundred feet of any distillery or rectifying house. But it shall be lawful for manufacturers of vinegar to separate, by a vaporizing process, the alcoholic property from the mash produced by them, and condense the same by introducing it into the water or other liquid used in making vinegar. No person, however, shall remove, or cause to be removed, from any vinegar factory or place where vinegar is made, any vinegar or other fluid or material containing a greater proportion than two per centum of proof spirits. Any violation of this provision shall incur a forfeiture of the vinegar, fluid, or material containing such proof spirits, and shall subject the person or persons guilty of removing the same to the punishment provided for any violation of this section. And all the provisions of sections thirty-two hundred and seventy-six, thirty-two hundred and seventy-seven, and thirty-two hundred and seventy-eight of the Revised Statutes of the United States are hereby extended and made applicable to all premises whereon vinegar is manufactured, to all manufacturers of vinegar and their workmen or other persons employed by them.

No process for distilling between 11 p. m. of Saturday and 1 a. m. of Monday.

SEC. 3283. No malt, corn, grain, or other material shall be mashed, nor any mash, wort, or beer brewed or made, nor any still used by a distiller, at any time between the hour of eleven in the afternoon of any Saturday and the hour of one in the forenoon of the next succeeding Monday; and every person who violates the provisions of this section shall be liable to a penalty of one thousand dollars.

Using material, or removing spirits in absence of store-keeper; penalty.

SEC. 3284. Every distiller or person employed in any distillery who, in the absence of the store-keeper, or person designated to act as store-keeper, uses, or causes or permits to be used, any material for the purpose of making mash, wort, or beer, or for the production of spirits, or removes any spirits, shall forfeit and pay double the amount of taxes on the spirits so produced, distilled, or removed, and in addition thereto be liable to a penalty of one thousand dollars.

Emptying fermenting-tubs.

SEC. 3285. Every fermenting-tub shall be emptied at the end of the fermenting period, and shall remain empty for twenty-four hours.

SEC. 3286. Whenever any officer requires the water contained in any worm-tub in a distillery, at any time when the still is not at work, to be drawn off, and the tub and worm cleansed, the water shall forthwith be drawn off, and the tub and worm cleansed by the distiller, or his workmen, accordingly; and the water shall be kept and continued out of such worm-tub for the period of two hours, or until the officer has finished his examination thereof. For any refusal or neglect to comply with any provision of this section, the distiller shall forfeit the sum of *not exceeding* one thousand dollars; and it shall be lawful for the officer to draw off such water, or any portion of it, and to keep the same drawn off for so long a time as he shall think necessary.

Drawing off water, cleansing worm-tubs, &c.

Sec. 5, act Mar. 1, 1879.

SEC. 3287. All distilled spirits shall be drawn from the receiving-cisterns into casks, each of not less capacity than twenty gallons wine measure, and shall thereupon be gauged, proved, and marked by an internal-revenue gauger, by cutting on the cask containing such spirits, in a manner to be prescribed by the Commissioner of Internal Revenue, the quantity in wine-gallons and in proof gallons of the contents of such casks, and by branding or burning into the head of such cask in letters of not less than one inch in length; and such brand shall distinctly indicate the particular name of such distilled spirits as known to the trade, i. e., high-wines, alcohol, or spirits, as the case may be, and shall be immediately removed into the distillery warehouse, and the gauger shall, in the presence of the storekeeper of the warehouse, place upon the head of the cask an engraved stamp, which shall be signed by the collector of the district and the storekeeper and gauger; and shall have written thereon the number of proof-gallons contained therein, the name of the distiller, the date of the receipt in the warehouse and the serial number of each cask, in progressive order, as the same are received from the distillery. Such serial number for every distillery shall be in regular sequence of the serial number thereof, beginning with number one (No. 1) with the first cask deposited therein after July twentieth, eighteen hundred and sixty-eight, and no two or more casks warehoused at the same distillery shall be marked with the same number. The said stamp shall be as follows:

Drawing off, gauging, &c., and removal of spirits to warehouse.

Sec. 5, act Mar. 1, 1879.

"Distillery-warehouse stamp No. —. Issued by —, collector, — district, State of —, distillery warehouse of —, 18—. Cask No. —; contents — gallons proof spirits.

_____,
"United States Storekeeper.

"Attest:

_____,
"United States Gauger."

SEC. 3288. No distilled spirits on which the tax has been paid shall be stored or allowed to remain on any distillery premises, under the penalty of a forfeiture of all spirits so found.

Tax-paid spirits not to remain on distillery premises.

SEC. 3289. All distilled spirits found in any cask or package containing five gallons or more, without having thereon each mark and stamp required therefor by law, shall be forfeited to the United States.

Forfeiture of unstamped packages.

Gauger employ-
ing distiller, &c.,
to use brands or
perform his du-
ties; penalty.

SEC. 3290. Whenever any gauger employs any owner, agent, or superintendent of any distillery or distillery warehouse, or any person in the service of such owner, agent, or superintendent, or any rectifier or wholesale liquor-dealer, or any person in the service of such rectifier or wholesale liquor-dealer, to use his brands, or to discharge any of the duties imposed upon him by law, he shall, for each offense so committed, pay a fine not exceeding one thousand dollars, in the discretion of the court.

Gauger's re-
turns.

SEC. 3291. Every gauger shall, under such regulations as may be prescribed by the Commissioner of Internal Revenue, make a daily return to the collector of his district, giving a true account, in detail, of all articles gauged and proved or inspected by him, and for whom, and the number and kind of stamps used by him.

Fraudulent in-
spection, gaug-
ing, &c.; penalty.

SEC. 3292. Every gauger who makes any false or fraudulent inspection, gauging, or proof shall pay a penalty of one thousand dollars, and be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years.

Distiller's en-
try of deposit in
warehouse.

SEC. 3293. The distiller or owner of all spirits removed as aforesaid to the distillery warehouse shall, on the first day of each month, or within five days thereafter, enter the same for deposit in such warehouse, under such regulations as the Commissioner of Internal Revenue may prescribe. Said entry shall be in triplicate, and shall contain the name of the person making the entry, the designation of the warehouse in which the deposit is made, and the date thereof, and shall be in the following form:

Entry for deposit in distillery warehouse.

Entry of distilled spirits deposited by _____, in distillery warehouse _____, in the _____ district, State of _____, during the month ending on the _____ day of _____, anno Domini _____.

Sec. 5, act Mar.
1, 1879.

Ibid.

Ibid.

Bond for taxes.

Sec. 5, act Mar.
1, 1879.

And the entry shall specify the kind of spirits, the whole number of casks, the marks and serial numbers thereon, the number of gauge or wine gallons *proof gallons and taxable gallons*, and the amount of the tax on the spirits contained in them; all of which shall be verified by the oath of the distiller or owner of the same attached to the entry. The said distiller or owner shall *at the time of making said entry* give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and within one year¹ from the date of said entry; and the penal sum of such bond shall not be less than double the amount of the tax on such distilled spirits. One of said entries shall be retained in the office of the collector of the district, one sent to the storekeeper in charge of the warehouse, to be retained and filed in the warehouse, and one sent with duplicate of the bond to the Commissioner of Internal Revenue, to be filed in his office.

¹ Joint Resolution of March 28, 1878, changes this period. See [Secs. 3293 a, b, c, and d.]

A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency affecting its validity or impairing its efficiency, at the discretion of the Commissioner of Internal Revenue. And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law.

If it shall appear at any time that there has been a loss of distilled spirits from any cask or other package hereafter deposited in a distillery warehouse, other than the loss provided for in section three thousand two hundred and twenty one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred, to require the withdrawal from warehouse of such spirits, and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, together with the interest accrued thereon, if any, notwithstanding that the time specified in any bond given for the withdrawal of the spirits entered into warehouse in such cask or package has not expired. If the said tax and interest are not paid on demand, the collector shall report the amount due upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

[SEC. 3293 a.] That the tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom, and within three years from the date of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section thirty-two hundred and ninety-three of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry, and the interest on the tax, if any has accrued under the provisions of this resolution, before removal from the distillery warehouse, and within three years from the date of said bonds.

[SEC. 3293 b.] SEC. 2. That the time within which distilled spirits heretofore entered for deposit in distillery warehouses are required to be withdrawn therefrom pursuant to the conditions of any warehousing bond, taken within one year prior to the passage of this resolution, upon the entry of such spirits into such warehouse under the provisions of section thirty-two hundred and ninety-three of the Revised Statutes of the United States, shall, on written request being made, as herein specified be extended for a period not exceeding three years from the date of the entry of such spirits into the warehouse; but such extension shall not be made in any case unless there shall be indorsed upon, or appended to, the warehousing bond a written request therefor, and an acknowledgment of their liability, under the terms of said bond, for the period for which the ex-

Sec. 5, act Mar. 1, 1871.

Loss of spirits in distillery warehouse.

Joint resolution Mar. 28, 1878.

Time for the payment of the tax on distilled spirits entered in warehouse.

Mar. 28, 1878.

Distilled spirits deposited in warehouse before March 28, 1878.

tension is granted, together with interest on the tax if any has accrued under the provisions of this resolution, as if the same were inserted in the body of said bond, to be duly executed by the principal and sureties in the bond, and acknowledged by each of them before a collector or deputy collector of internal revenue, or some other officer authorized by law to take the acknowledgment of deeds: Provided, That the sureties on said bond are, at the time of such request, satisfactory to the collector, and, if not satisfactory, or if the sureties shall refuse to make the request and acknowledgment aforesaid, that an additional or new warehousing bond, with sureties satisfactory to the collector, shall be given.

Mar. 23, 1873.

When interest accrues, and how it shall be collected.

[SEC. 3293 c.] SEC. 3. That in case of the non-payment of the tax on any distilled spirits within one year from the date of the original warehousing bond for such spirits, interest shall accrue upon said tax at the rate of five per centum per annum from and after the expiration of said year until the tax shall be paid. Such interest shall be collected with the tax in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe: Provided, That the tax or duty paid on all distilled spirits when the same are withdrawn shall be the amount of duty and tax which would have been paid, if paid when such distilled spirits was placed in bond with such accrued interest thereon.

Mar. 23, 1873.

Provisions not to apply to grape brandy warehoused under act of March 3, 1877.

[SEC. 3293 d.] SEC. 4. That the provisions of this resolution shall not apply to grape-brandy warehoused under the provisions of an act entitled "An act relating to the production of fruit-brandy, and to punish frauds connected with the same," approved March third, eighteen hundred and seventy-seven.

Withdrawal from warehouse, entry for.

Sec. 5, act Mar. 1, 1873.

SEC. 3294. Any distilled spirits may, on payment of the tax thereon, be withdrawn from warehouse on application to the collector of the district in charge of such warehouse, on making a withdrawal entry in duplicate and in the following form:

"ENTRY FOR WITHDRAWAL OF DISTILLED SPIRITS FROM WAREHOUSE.

"Tax paid

"Entry of distilled spirits to be withdrawn, on payment of the tax, from warehouse of distillery number _____, situated in the _____ district of _____, by _____, deposited on the _____ day of _____, anno Domini _____, by _____, in said warehouse.

And the entry shall specify the whole number of casks, with the marks and serial numbers thereon, the number of gauge or wine gallons, and of proof gallons and taxable gallons, and the amount of the tax on the distilled spirits contained in them; and on payment of the tax the collector shall issue his order to the storekeeper in charge of the warehouse for the delivery. One of said entries shall be filed in the office of the collector, and the other transmitted by him to the Commissioner of Internal Revenue.

Gauging, stamping, and branding spirits removed from warehouse.

SEC. 3295. Whenever an order is received from the collector for the removal from any distillery warehouse of any cask of distilled spirits on which tax has been paid, the gauger by whom the same is gauged and inspected shall, in presence of the store-keeper and before such cask has left the warehouse, place upon the head thereof, in such manner

as to cover no portion of any brand or mark prescribed by law already placed thereon, a stamp, on which shall be engraved the number of proof-gallons contained in said cask on which the tax has been paid, and which shall state the serial number of the cask, the name of the person by whom the tax was paid, and the person to whom and the place where it is to be delivered. Said stamp shall be signed by the collector of the district, the store-keeper, and gauger, and shall be as follows:

Tax-paid stamp, No. —.

Received ———, 18—, from ——— tax on
——— gallons proof-spirit, cask No. ———, ——— warehouse
at ———, for delivery to ———, at ———.

Collector — District, State of ———.

Attest:

———,
United States Store-keeper.

———,
United States Gauger.

And at the time of affixing the tax-paid stamp the gauger shall, in the presence of the store-keeper, cut or burn upon each cask the name of the distiller, the district, the date of the payment of the tax, the number of proof-gallons, and the number of the stamp, which cutting or burning shall be erased when such cask is emptied, by cutting or burning a canceling-line across such marks or brands.

SEC. 3296. Whenever any person removes, or aids or abets in the removal of any distilled spirits on which the tax has not been paid, to a place other than the distillery warehouse provided by law, or conceals or aids in the concealment of any spirits so removed, or removes, or aids or abets in the removal of any distilled spirits from any distillery warehouse, or other warehouse for distilled spirits authorized by law, in any manner other than is provided by law, or conceals or aids in the concealment of any spirits so removed he shall be liable to a penalty of double the tax imposed on such distilled spirits so removed or concealed, and shall be fined not less than two hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years.

Removal, concealment, &c., of spirits contrary to law; penalty.

SEC. 3297. The Secretary of the Treasury is authorized to grant permits to any incorporated or chartered scientific institution or college of learning to withdraw alcohol in specified quantities from bond without payment of the internal-revenue tax on the same, or on the spirits from which the alcohol has been distilled, for the sole purpose of preserving specimens of anatomy, physiology, or natural history belonging to such institution, or for use in its chemical laboratory: *Provided*, That application for permits shall be made by the president or curator of such institution, who shall file a bond for double the amount of the tax on the alcohol to be withdrawn, with two good and sufficient sureties, to be approved by the Commissioner of Internal Revenue, and conditioned that the whole quantity of alcohol so

Alcohol withdrawn for scientific purposes.

withdrawn from bond shall be used for the purposes above specified, and for no other, and that the said president or curator shall comply with such other requirements and regulations as the Secretary of the Treasury may prescribe. And if any alcohol so obtained is used by any officer, as aforesaid, of such institution for any purposes other than that above specified, then the said officer or sureties shall pay the tax on the whole amount of alcohol withdrawn from bond, together with a like amount as a penalty in addition thereto.

Act May 8, 1878.

[SEC. 3297 a.] *That the Secretary of the Treasury, be and is hereby authorized to grant permits, as provided for in section thirty-two hundred and ninety-seven of the Revised Statutes of the United States passed at the first session of the Forty-third Congress, to any scientific university, or college of learning created and constituted such by any State or Territory under its laws, though not incorporated or chartered, upon the same terms and subject to the same restrictions and penalties, already provided by said section thirty-two hundred and ninety-seven: Provided further, That the bond required thereby may be executed by any officer of such university or college, or by any other person for it, and on its behalf, with two good and sufficient sureties, upon like conditions, and to be approved as by said section is provided.*

Power of officers to detain packages on suspicion.

SEC. 3298. It shall be lawful for any internal-revenue officer to detain any cask or package containing, or supposed to contain, distilled spirits, when he has reason to believe that the tax imposed by law upon the same has not been paid, or that the same is being removed in violation of law; and every such cask or package may be held by him at a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture; but such summary detention shall not continue in any case longer than forty-eight hours without process of law or intervention of the officer to whom such detention is to be reported.

Forfeiture of spirits unlawfully removed from distillery.

Act Feb. 18, 1875.

SEC. 3299. All distilled spirits found elsewhere than in a distillery or *distillery* warehouse, not having been removed therefrom according to law, shall be forfeited to the United States.

Store-keeper unlawfully removing spirits or allowing same to be removed, &c.

SEC. 3300. Whenever any store-keeper or other person in the employment of the United States, having charge of a bonded warehouse, removes or allows to be removed therefrom any cask or other package, without an order or permit of the collector, or which has not been marked or stamped in the manner required by law; or removes or allows to be removed any part of the contents of any cask or package deposited therein, he shall be immediately dismissed from office or employment, and be fined not less than five hundred dollars nor more than two thousand dollars, and imprisoned not less than three months nor more than two years.

Store-keepers' warehouse-books and returns.

Sec. 5, act Mar. 1, 1879.

SEC. 3301. *Every storekeeper shall keep a warehouse-book, which shall at all times be open to the examination of any revenue officer, and shall enter therein an account of all articles deposited in the warehouse to which he is assigned, indicating*

in each case the date of deposit, by whom manufactured or produced, the number and description of the packages and contents, the quantities therein, the marks and serial numbers thereon, and by whom gauged, inspected, or weighed, and if distilled spirits, the number of gauge or wine gallons, of proof-gallons, and of taxable gallons; and before delivering any article from the warehouse he shall enter in said book the date of the permit or order of the collector for the delivery of such articles, the number and description of the packages, the marks and serial numbers thereon, the date of delivery, to whom delivered, and for what purpose, which purpose shall be specified in the permit or order for delivery; and in case of delivery of any distilled spirits the number of gauge or wine gallons, of proof-gallons, and of taxable gallons, shall also be stated; and such further particulars shall be entered in the warehouse-books as may be prescribed or found necessary for the identification of the packages, to insure the correct delivery thereof and proper accountability therefor. And every storekeeper shall furnish daily to the collector of the district a return of all articles received in and delivered from the warehouse during the day preceding that on which the return is made, and mail at the same time a copy thereof to the Commissioner of Internal Revenue, and shall, on the first Monday of every month, make a report in duplicate of the number of packages of all articles, with the respective descriptions thereof, as above provided, which remained in the warehouse at the date of his last report, of all articles received therein and delivered therefrom during the preceding month, and of articles remaining therein at the end of said month. He shall deliver one of these reports to the collector having control of the warehouse, to be recorded and filed in his office, and transmit one to the Commissioner of Internal Revenue, to be recorded and filed in his office.

SEC. 3302. The store-keeper assigned to any distillery warehouse shall, in addition to the duties required of him as store-keeper in charge of a warehouse, keep in a book to be provided for that purpose, and in the manner prescribed by the Commissioner of Internal Revenue, a daily account of all the meal and vegetable productions or other substances brought into said distillery, or on said premises, to be used for the purpose of producing spirits, from whom purchased, and when delivered at said distillery; of the kind and quantity of all fuel used, and from whom purchased; of all repairs made on said distillery, and by whom and when made; of the names and places of residence of all persons employed in or about the distillery; of the materials put into the mash-tub or otherwise used for the production of spirits; of the time when any fermenting-tub is emptied of ripe mash or beer, recording the same by the number painted on said tub; and of all spirits drawn off from the receiving-cistern, and the time when the same were drawn off.

SEC. 3303. Every person who makes or distills spirits, or owns any still, boiler, or other vessel used for the purpose of distilling spirits, or who has such still, boiler, or other vessel so used under his superintendence, either as agent or owner, or who uses any such still, boiler, or other vessel,

Store-keepers to have charge of distillery and keep account of materials used, &c.

Distiller's books, entries to be made.

shall from day to day make, or cause to be made, in a book or books, to be kept by him in such form as the Commissioner of Internal Revenue may prescribe, a true and exact entry of the kind of materials, and the quantity in pounds, bushels, or gallons purchased by him for the production of spirits, from whom and when purchased, and by what conveyance delivered at said distillery, the amount paid therefor, the kind and quantity of fuel purchased for use in the distillery, and from whom purchased, the amount paid for ice or water for use in the distillery, the repairs placed on said distillery or distilling-apparatus, the cost thereof, and by whom and when made, and of the name and residence of each person employed in or about the distillery, and in what capacity employed. And in another book he shall make like entry of the quantity of grain or other material used for the production of spirits, the time of day when any yeast or other composition is put into any mash or beer for the purpose of exciting fermentation, the quantity of mash in each tub, designating the same by the number of the tub, the number of dry inches, that is to say, the number of inches between the top of each tub and the surface of the mash or beer therein at the time of yeasting, the gravity and temperature of the beer at the time of yeasting, and on every day thereafter its quantity, gravity, and temperature at the hour of twelve meridian; also, of the time when any fermenting-tub is emptied of ripe mash or beer, the number of gallons of spirits distilled, the number of gallons placed in the warehouse, and the proof thereof, the number of gallons sold or removed, with the proof thereof, and the name, place of business, and residence of the person to whom sold.

Books to be open to inspection and preserved two years.

SEC. 3304. The books of every distiller hereinbefore required shall always be kept at the distillery and be always open to the inspection of any revenue officer, and, when filled up, shall be preserved by the distiller for a period of not less than two years thereafter, and whenever required shall be produced for the inspection of any revenue officer.

False entries, omitting to keep or produce books; penalty.

SEC. 3305. Whenever any false entry is made in, or any entry required to be made is omitted from, either of the said books mentioned in the two preceding sections, with intent to defraud or to conceal from the revenue officers any fact or particular required to be stated and entered in either of said books, or to mislead in reference thereto; or any distiller as aforesaid omits or refuses to provide either of said books, or cancels, obliterates, or destroys any part of either of such books, or any entry therein, with intent to defraud, or permits the same to be done, or such books, or either of them, are not produced when required by any revenue officer, the distillery, distilling-apparatus, and the lot or tract of land on which it stands, and all personal property on said premises used in the business there carried on, shall be forfeited to the United States. And every person who makes such false entry, or omits to make any entry hereinbefore required to be made, with the intent aforesaid, or who causes or procures the same to be done, or fraudulently cancels, obliterates, or destroys any part of said books, or any entry therein, or willfully fails to produce such books, or either of them, shall be fined not less than five hundred dol-

laws, nor more than five thousand dollars, and imprisoned not less than six months, nor more than two years.

SEC. 3306. Every person who knowingly uses any false weights or measures in ascertaining, weighing, or measuring the quantities of grain, meal, or vegetable materials, molasses, beer, or other substances to be used for distillation, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than one year nor more than three years. Any person who uses any molasses, beer, or other substance, whether fermented on the premises or elsewhere, for the purpose of producing spirits, before an account of the same is registered in the proper book provided for that purpose, shall forfeit and pay the sum of one thousand dollars for each offense so committed.

Using false weights or measures; penalty.

Using unregistered materials; penalty.

SEC. 3307. On the first day of each month, or within five days thereafter, every distiller shall render to the collector of the district an account in duplicate, taken from his books, stating the quantity and kind of materials used for the production of spirits each day, and the number of wine-gallons and of proof-gallons of spirits produced and placed in warehouse. And the distiller or the principal manager of the distillery shall make and subscribe the following oath, to be attached to said return: "I, _____, distiller (or principal manager, as the case may be) of the distillery at _____, do solemnly swear that, since the date of the last return of the business of said distillery, dated _____ day of _____ to _____ day of _____, both inclusive, there was produced in said distillery, and withdrawn and placed in warehouse, the number of wine-gallons and proof-gallons of spirits; and there were actually mashed and used in said distillery, and consumed in the production of spirits therein, the several quantities of grain, sugar, molasses, and other materials respectively hereinbefore specified, and no more." One of the said duplicate returns shall be transmitted by the collector to the Commissioner of Internal Revenue.

Distillers' returns of production to collector.

SEC. 3308. Every distiller shall make a return of the number of barrels of spirits distilled by him, counting forty gallons of proof-spirits to the barrel, whenever such return is demanded by the collector of the district.

Distiller's returns of the number of barrels distilled.

SEC. 3309. On the receipt of the distiller's return in each month, the Commissioner of Internal Revenue shall inquire and determine whether the distiller has accounted for all the grain or molasses used, and all the spirits produced by him in the preceding month. If he is satisfied that the distiller has reported all the spirits produced by him, and the quantity so reported is found to be less than eighty per centum of the producing-capacity of the distillery as estimated according to law, he shall make an assessment for such deficiency at the rate of *ninety* cents for every proof-gallon. In determining the quantity of grain used, fifty-six pounds shall be accounted as a bushel; and if the Commissioner finds that the distiller has used any grain or molasses in excess of the capacity of his distillery as estimated according to law, he shall make an assessment against

Monthly examination of distiller's returns, assessments, &c.

Sec. 12, act Mar. 3, 1875.

Sec. 12, act Mar.
2, 1875.

the distiller at the rate of *ninety* cents for every proof-gallon of spirits that should have been produced from the grain or molasses so used in excess, which assessment shall be made whether the quantity of spirits reported is equal to or exceeds eighty per centum of the producing-capacity of the distillery. If the Commissioner finds that the distiller has not accounted for all the spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of spirits was actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced, at the rate of *ninety* cents for every proof-gallon: *Provided*, That the actual product shall be assumed to be in no case less than eighty per centum of the producing-capacity of the distillery as estimated according to law. All assessments made under this section shall be a lien on all distilled spirits on the distillery premises, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, the tract of land whereon the said distillery is located, and any building thereon, from the time such assessment is made until the same shall have been paid.

Sec. 12, act Mar.
2, 1875.

Act Mar. 1,
1879.

Relief from assessments for deficiencies, &c., in certain cases.

[SEC. 3309 a.] SEC. 6. *That whenever, under the provisions of section thirty-three hundred and nine of the Revised Statutes, an assessment shall have been made against a distiller for a deficiency in not producing eighty per centum of the producing capacity of his distillery as established by law, or for the tax upon the spirits that should have been produced from the grain, or fruit, or molasses found to have been used in excess of the capacity of his distillery for any month, as estimated according to law, such excessive use of grain, or fruit, or molasses having arisen from a failure on the part of the distiller to maintain the capacity required by law to enable him to use such grain, or fruit, or molasses without incurring liability to such assessment, and it shall be made to appear to the satisfaction of the Commissioner of Internal Revenue that said deficiency, or that said failure, whereby such excessive use of grain, molasses, or fruit arose, was not occasioned by any want of diligence or by any fraudulent purpose, on the part of the distiller, but from misunderstanding as to the requirements of the law and regulations in that respect or by reason of unavoidable accidents, then, and in such case, the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury is authorized, on appeal made to him, to remit or refund such tax, or such part thereof as shall appear to him to be equitable and just in the premises: Provided, That no tax shall be remitted or refunded under the provisions of this section upon any assessment made prior to January first, eighteen hundred and seventy-four: Provided further, That no assessments shall be charged against any distiller of fruit for any failure to maintain the required capacity, unless the Commissioner shall, within six months after his receipt of each monthly report notify such distiller of such failure so to maintain the required capacity.*

When distilling deemed commenced; suspension of work; penalties.

SEC. 3310. Every distiller, at the hour of twelve meridian, on the third day after that on which his bond is approved, shall be deemed to have commenced, and thereafter to be

continuously engaged in, the production of distilled spirits in his distillery, except in the intervals when he shall suspend work as hereinafter provided. Any distiller desiring to suspend work in his distillery may give notice in writing to the collector of the district, stating when he will suspend work; and on the day mentioned in said notice said collector or one of his deputies shall, at the expense of the distiller, proceed to fasten securely the door of every furnace of every still or boiler in said distillery, by locks and otherwise, and shall adopt such other means as the Commissioner of Internal Revenue may prescribe to prevent the lighting of any fire in such furnace or under such stills or boilers. The locks and seals, and other materials required for such purpose, shall be furnished to the collector by the Commissioner of Internal Revenue, to be duly accounted for by said collector. Such notice by any distiller, and the action taken by the collector in pursuance thereof, shall be immediately transmitted to the Commissioner of Internal Revenue. No distiller, after having given such notice, shall, after the time stated therein, carry on the business of a distiller on said premises until he gives another notice in writing to said collector, stating the time when he will resume work; and at the time so stated for resuming work the collector or one of his deputies shall attend at the distillery to remove said locks and other fastenings; and thereupon, and not before, work may be resumed in said distillery, which fact shall be immediately reported to the collector of the district, and by him transmitted to the Commissioner of Internal Revenue. Every distiller who, after the time fixed in said notice declaring his intention to suspend work, carries on the business of a distiller on said premises, or has mash, wort, or beer in his distillery, or on any premises connected therewith, or has in his possession or under his control any mash, wort, or beer, with intent to distill the same on said premises, shall incur the forfeitures and be subject to the same punishment as provided for persons who carry on the business of a distiller without having given the bonds required by law. But nothing in this section shall be held to apply to suspensions caused by *unavoidable* accident; and the Commissioner of Internal Revenue shall prescribe regulations to govern such cases of involuntary suspension.

Act Feb. 27,
1877.

SEC. 3311. Whenever any distiller desires to reduce the producing-capacity of his distillery, he shall give notice of such intention, in writing, to the collector, stating the quantity of spirits which he desires thereafter to manufacture or produce every twenty-four hours, and thereupon said collector shall proceed, at the expense of the distiller, to reduce and limit the producing-capacity of the distillery to the quantity stated in said notice, by placing upon a sufficient number of the fermenting-tubs close-fitting covers, which shall be securely fastened by nails, seals, and otherwise, and in such manner as to prevent the use of such tubs without removing said covers or breaking said seals, and shall adopt such other precautions as may be prescribed by the Commissioner of Internal Revenue to reduce

Reduction of
capacity; pen-
alty.

the capacity of said distillery. And every person who breaks, injures, or in any manner tampers with any lock, seal, or other fastening applied to any furnace, still, or fermenting-tub, or other vessel, in pursuance of the provisions of law, or who opens or attempts to open any door, tub, or other vessel, which is locked or sealed, or otherwise closed or fastened as herein provided, or who uses any furnace, still, or fermenting-tub, or other vessel, which is so locked, sealed, or fastened, shall be deemed guilty of a felony, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned for not less than one year nor more than three years.

Stamps, how prepared and issued.

SEC. 3312. All stamps required for distilled spirits shall be engraved in their several kinds in book-form, and shall be issued by the Commissioner of Internal Revenue to any collector, upon his requisition, in such numbers as may be necessary in the several districts. Each stamp shall have an engraved stub attached thereto, with a number thereon corresponding with an engraved number on the stamp, and the stub shall not be removed from the book. And there shall be entered on each stub such memoranda of the contents of its corresponding stamp as shall be necessary to preserve a perfect record of the use of such stamp when detached.

Stamps, form of, how used.

SEC. 3313. On every stamp for the payment of tax on distilled spirits there shall be engraved words and figures representing a decimal number of gallons, and on the stub corresponding to such stamp there shall be engraved a similar number of gallons, and between the stamp and the stub, and connecting them, shall be engraved nine coupons, which, beginning next to the stamp, shall indicate in succession the several numbers of gallons between the number named in the stamp and the decimal number next above. And whenever any collector receives the tax on the distilled spirits contained in any cask, he shall detach from the book a stamp representing the denominate quantity nearest to the quantity of proof-spirits in such cask, as shown by the gauger's return, with such number of the coupons attached thereto as shall be necessary to make up the whole number of proof-gallons in said cask; and any fractional part of a gallon amounting to one-half gallon or over in addition to the number of full gallons shall be regarded as a full gallon, and any fractional part of a gallon less than one-half gallon in any cask or package shall be exempt from tax. All unused coupons shall remain attached to the marginal stub, and no coupon shall have any value or significance when detached from the stamp and stub. And the tax-paid stamps with the coupons may denote such number of gallons, not less than twenty, as the Commissioner of Internal Revenue may deem advisable.

Accountability for stamp-books.

Sec. 5, act Mar. 1, 1879.

SEC 3314. *The books of tax-paid stamps issued to any collector shall be charged to his account at the full value of the tax on the number of gallons represented on the stamps and coupons contained in said books; and every collector shall make a monthly return to the Commissioner of Internal Revenue of all tax-paid stamps issued by him to be affixed to any cask or pack-*

age containing distilled spirits on which the tax has been paid, and account for the amount of the tax collected; and when the said collector returns to the Commissioner of Internal Revenue any book of marginal stubs, which it shall be his duty to do as soon as all the stamps contained in the book when issued to him have been used, and accounts for the tax on the number of gallons represented on the stamps and coupons that were contained in said book, there shall be allowed to the collector a commission of one-half of one per centum on the amount of such tax, in addition to any other commission by law allowed: *Provided, That the total net compensation of collectors as fixed by this title shall not be thereby increased.* All stamps relating to distilled spirits, other than the tax-paid stamps, shall be charged to collectors as representing the value of ten cents for each stamp; and the books containing such stamps may be intrusted by any collector to the gauger of the district, who shall make a daily report to the collector of all such stamps used by him and for whom used; the collector shall collect the amount due for such stamps at the rate of ten cents for each stamp issued, in such manner and at such time as the Commissioner of Internal Revenue may prescribe, and the Commissioner may, in his discretion, make assessment therefor; and when all the stamps contained in any such book have been issued, the gauger of the district shall return the book to the collector, with all the marginal stubs therein.

SEC. 3315. The Commissioner of Internal Revenue may, under regulations prescribed by him with the approval of the Secretary of the Treasury, issue stamps for restamping packages of distilled spirits, tobacco, cigars, snuff, cigarettes, and fermented liquors which have been duly stamped, but from which the stamps have been lost or destroyed by unavoidable accident.

Restamping
tax-paid spirits,
tobacco, cigars,
snuff, cigarettes,
and fermented
liquors.

Sec. 5, act Mar.
1, 1879.

SEC. 3316. Whenever any revenue officer affixes or cancels, or causes or permits to be affixed or canceled, any stamp relating to distilled spirits provided for by law, in any other manner or in any other place, or issues the same to any other person than as provided by law, or by regulation made in pursuance thereof, or knowingly affixes, or permits to be affixed, any such stamp to any cask or package of spirits of which the whole or any part has been distilled, rectified, compounded, removed, or sold, in violation of law, or which has in any manner escaped payment of tax due thereon, he shall, for every such offense, be fined not less than five hundred dollars nor more than three thousand dollars, and be imprisoned for not less than six months nor more than three years.

Officer using, or
issuing, or per-
mitting use of
stamps, contrary
to law; penalty.

[SEC. 3316 a.] SEC. 17. That if any person shall affix, or cause to be affixed, to or upon any cask or package containing, or intended to contain, distilled spirits, any imitation stamp or other engraved, printed, stamped, or photographed label, device, or token whether the same be designed as a trade mark, caution notice, caution, or otherwise, and which shall be in the similitude or likeness of, or shall have the resemblance or general appearance of, any internal revenue stamp required by law to be affixed to or upon any cask or package containing distilled spirits, he shall, for each offense, be liable to a penalty of one hundred dollars, and, on conviction, shall be fined not more than one thousand dollars, and imprisoned not more than three

Act Feb. 8,
1875.

Affixing imi-
tation stamp on
packages of dis-
tilled spirits.

years, and the cask or package with its contents shall be forfeited to the United States.

Rectifiers' returns.

Sec. 5, act Mar. 1, 1879.

SEC. 3317. That on or before the tenth day of each month every person engaged in rectifying or compounding distilled spirits shall make, in such form as may be prescribed by the Commissioner of Internal Revenue, a return to the collector of the district, showing the quantity of spirits received for rectification, and from whom received, the quantity dumped for rectification, the quantity rectified, the quantity removed after rectification during the preceding month, and giving such other information as may be required by the Commissioner of Internal Revenue, such return to be made in duplicate and sworn to by the rectifier; and the collector shall forward one of such returns to the Commissioner of Internal Revenue. Every person who engages in, or carries on, the business of a rectifier with intent to defraud the United States of the tax on the spirits rectified by him, or any part thereof, or with intent to aid, abet, or assist any person or persons in defrauding the United States of the tax on any distilled spirits, or who shall purchase or receive or rectify any distilled spirits which have been removed from a distillery to a place other than the distillery-warehouse provided by law, knowing or having reasonable grounds to believe that the tax on said spirits, required by law, has not been paid, shall, for every such offense, be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Act Mar. 1, 1879.

Rectifiers' notice of intention to rectify.

[SEC. 3317 a.] SEC. 8. When any rectifier intends to rectify or compound any distilled spirits, he shall give notice in duplicate to the collector of the district, in such form, and giving such particulars as the Commissioner of Internal Revenue may prescribe; one of such notices to be forwarded by the collector to the Commissioner of Internal Revenue.

Books to be kept by rectifiers and wholesale dealers; penalties.

SEC. 3318. Every rectifier and wholesale liquor-dealer shall provide a book, to be prepared and kept in such form as may be prescribed by the Commissioner of Internal Revenue, and shall, on the same day on which he receives any foreign or domestic spirits, and before he draws off any part thereof, or adds water or anything thereto, or in any respect alters the same, enter in such book, and in the proper columns respectively prepared for the purpose, the date when, the name of the person or firm from whom, and the place whence the spirits were received, by whom distilled, rectified, or compounded, and when and by whom inspected, and, if in the original package, the serial number of each package, the number of wine-gallons and proof-gallons, the kind of spirit, and the number and kind of adhesive stamps thereon. And every such rectifier and wholesale dealer shall, at the time of sending out of his stock or possession any spirits, and before the same are removed from his premises, enter in like manner in the said book the day when and the name and place of business of the person or firm to whom such spirits are to be sent, the quantity and kind or quality¹ of such spirits, the number of gallons and fractions of a gallon at proof, and, if in the original packages in which they were received, the name of the distiller and the serial number of the package.

¹This word "quality" is erroneously printed "quantity" in the Revised Statutes, "edition of eighteen hundred and seventy-eight."

Every such book shall be at all times kept in some public or open place on the premises of such rectifier or wholesale dealer for inspection, and any revenue officer may examine it and take an abstract therefrom; and when it has been filled up as aforesaid, it shall be preserved by such rectifier or wholesale liquor-dealer for a period not less than two years; and during such time it shall be produced by him to every revenue officer demanding it. And whenever any rectifier or wholesale liquor-dealer refuses or neglects to provide such book, or to make entries therein as aforesaid, or cancels, alters, obliterates, or destroys any part of such book, or any entry *therein*, or makes any false entry therein, or hinders or obstructs any revenue officer from examining such book, or making any entry therein, or taking any abstract therefrom; or whenever such book is not preserved or is not produced by any rectifier or wholesale liquor-dealer as hereinbefore directed, he shall pay a penalty of one hundred dollars, and shall *on conviction* be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years.

Act Feb. 27,
1877.

Act Feb. 27,
1877.

That every person required to keep the books prescribed by this section shall, on or before the tenth day of each month, make a full and complete transcript of all entries made in such book during the month preceding, and, after verifying the same by oath, shall forward the same to the collector of the district in which he resides. Any failure by reason of refusal or neglect to make said transcripts shall subject the person so offending to a fine of one hundred dollars for each neglect or refusal.

Sec. 5, act Mar.
1, 1879.
Transcripts.

SEC. 3319. It shall not be lawful for any rectifier of distilled spirits, or wholesale or retail liquor-dealer, to purchase or receive any distilled spirits in quantities greater than twenty gallons from any person other than an authorized rectifier of distilled spirits, distiller, or wholesale liquor-dealer: Every person who violates this section shall forfeit and pay one thousand dollars: *Provided*, That this provision shall not be held to apply to judicial sales, or to sales at public auction made by an auctioneer. [See paragraph Fifth, sec. 3244, as amended by sec. 4, act March 1, 1879.]

Purchase of
quantities great-
er than twenty
gallons from one
person, &c.

SEC. 3320. Whenever any cask or package of rectified spirits containing five wine-gallons or more is filled for shipment, sale, or delivery, on the premises of any rectifier who has paid the special tax required by law, it shall be the duty of the United States gauger to gauge and inspect the same, and to place thereon an engraved stamp, signed by the collector of the district and the said gauger, which shall state the date when affixed, and the number of proof-gallons, and shall be as follows:

Gauging, in-
spection, and
stamping of rec-
tified spirits.

Stamp for rectified spirits, No. —.

Issued by ———, collector ——— district, State of ———.

———, rectifier of spirits in the ——— district, State of ———, 18—. ——— proof-gallons.

United States Gauger.

SEC. 3321. [*Repealed by legislative, executive, and judicial appropriation act of August 15, 1876.*]

Filling blanks
and affixing
and protecting
stamps.

SEC. 3322. All blanks in any of the forms prescribed in the preceding sections shall be duly filled in accordance with the facts in each case. And the stamps therein designated shall in every case be affixed to a smooth surface of the cask or other package, which surface shall not have been previously painted or covered with any substance, and so as to fasten the same securely to the cask or package, and shall be duly canceled, and shall then be immediately covered with a coating of transparent varnish or other substance, so as to protect them from removal or damage by exposure; and such affixing, cancellation, and covering shall be done in such manner as the Commissioner of Internal Revenue may by regulation prescribe.

Spirits drawn
into new pack-
ages to be gauged
and branded.
Forfeiture.

SEC. 3323. All distilled spirits drawn from any cask or package and placed in any other cask or package containing not less than ten gallons, and intended for sale, shall be again inspected and gauged; and the cask or package into which it is so transferred shall be marked or branded, and such marking or branding shall distinctly indicate the name of the gauger, the time and place of inspection, the proof of the spirits, the particular name of such spirits as known to the trade, and the name and place of business of the dealer or rectifier, as the case may be; and, except where such spirits have been rectified or compounded, the name also of the distiller and the distillery where such spirits were produced, and the serial number of the original cask or package; and where such spirits have been rectified, the name of the rectifier, and the serial number of the rectifier's stamp; and the absence of such mark or brand shall be held as sufficient cause and evidence for the forfeiture of such unmarked packages of spirits.

The legislative, executive, and judicial appropriation act of August 15, 1876, c. 287, v. 19, p. 152, repeals so much of this section as relates "to wholesale liquor-dealer's packages filled on the premises of wholesale liquor-dealers," and provides that "packages of distilled spirits filled on the premises of any wholesale liquor dealer shall thereafter be stamped under such rules and regulations as the Commissioner of Internal Revenue may prescribe."

Stamps and
brands to be ef-
faced from empty
casks.

SEC. 3324. Every person who empties or draws off, or causes to be emptied or drawn off, any distilled spirits from a cask or package bearing any mark, brand, or stamp required by law, shall, at the time of emptying such cask or package, efface and obliterate said mark, stamp, or brand.

Penalties for
omitting to efface,
and for transpor-
tation in violation
of law.

Every such cask or package from which said mark, brand, or stamp is not effaced and obliterated as herein required, shall be forfeited to the United States, and may be seized by any officer of internal revenue wherever found. And every railroad company or other transportation company, or person who receives or transports, or has in possession with intent to transport, or with intent to cause or procure to be transported, any such empty cask or package, or any part thereof, having thereon any brand, mark, or stamp, required by law to be placed on any cask or package containing distilled spirits, shall forfeit three hundred dollars for each such

cask or package, or any part thereof, so received or transported, or had in possession with the intent aforesaid; and every boat, railroad-car, cart, dray, wagon, or other vehicle, and all horses and other animals used in carrying or transporting the same, shall be forfeited to the United States. Every person who fails to efface and obliterate said mark, stamp, or brand, at the time of emptying such cask or package, or who receives any such cask or package, or any part thereof, with the intent aforesaid, or who transports the same, or knowingly aids or assists therein, or who removes any stamp provided by law from any cask or package containing, or which had contained, distilled spirits, without defacing and destroying the same at the time of such removal, or who aids or assists therein, or who has in his possession any such stamp so removed as aforesaid, or has in his possession any canceled stamp, or any stamp which has been used, or which purports to have been used, upon any cask or package of distilled spirits, shall be deemed guilty of a felony, and shall be fined not less than five hundred dollars nor more than ten thousand dollars, and imprisoned not less than one year nor more than five years.

SEC. 3325. Whenever any person knowingly purchases or sells, with inspection-marks thereon, any cask or package, after the same has been used for distilled spirits, he shall forfeit and pay the sum of two hundred dollars for every such cask so purchased or sold.

Buying or selling spirit casks having inspection-marks.

SEC. 3326. Whenever any person changes or alters any stamp, mark, or brand on any cask or package containing distilled spirits, or puts into any cask or package spirits of greater strength than is indicated by the inspection-mark thereon, or fraudulently uses any cask or package having any inspection-mark or stamp thereon, for the purpose of selling other spirits, or spirits of quantity or quality different from the spirits previously inspected therein, he shall forfeit and pay the sum of two hundred dollars for every cask or package on which the stamp or mark is so changed or altered, or which is so fraudulently used, and shall be fined for each such offense not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than one month nor more than one year.

Changing stamps, shifting spirits, &c.; penalty.

SEC. 3327. No person shall remove any distilled spirits at any other time than after sun-rising and before sun-setting in any cask or package containing more than ten gallons from any premises or building in which the same may have been distilled, redistilled, rectified, compounded, manufactured, or stored; and every person who violates this provision shall be liable to a penalty of one hundred dollars for each cask, barrel, or package of spirits so removed; and said spirits, together with any vessel containing the same, and any horse, cart, boat, or other conveyance used in the removal thereof, shall be forfeited to the United States.

Removal within certain hours from distillery or rectifier's premises.

SEC. 3328. On all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but

Tax on imitations of wines; how paid.

produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, there shall be levied and collected a tax of ten cents per bottle or package containing not more than one pint, or of twenty cents per bottle or package containing more than one pint and not more than one quart, and at the same rate for any larger quantity of such merchandise, however the same may be put up, or whatever may be the package. The Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps denoting the tax herein imposed, to be affixed to each bottle or package containing such merchandise, by the person manufacturing, compounding, or putting up the same, before removal from the place of manufacture, compounding, or putting up; and said stamps shall be affixed and canceled in such manner as the Commissioner may prescribe; and the absence of such stamp from any bottle or package containing such merchandise shall be prima-facie evidence that the tax thereon has not been paid, and such merchandise shall be forfeited to the United States. Any person counterfeiting, altering, or reusing said stamps shall be subject to the same penalties as are imposed for the same offenses in relation to proprietary stamps.

Drawback on
distilled spirits.

SEC. 3329. Distilled spirits upon which all taxes have been paid may be exported, with the privilege of drawback, in quantities of not less than one thousand gallons, and in distillers' original casks, containing not less than twenty wine-gallons each, on application of the owner thereof to the collector of customs at any port of entry, and under such rules and regulations, and after making such entry as may be prescribed by law and by the Secretary of the Treasury. The entry for such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, the name of the district in which the spirits were distilled, the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

Export entry of distilled spirits entitled to drawback.

Entry of spirits distilled by _____, in _____ district, State of _____, to be exported by _____, in the _____, whereof _____ is master, bound to _____.

And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof-gallons; and the amount of the tax on such spirits shall be verified by the oath of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of _____, and not to be relanded within the limits of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary of the Treasury, to be recorded and filed in his office. The lading on board

said vessel shall be only after the receipt of an order or permit signed by the collector of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: "For export from U. S. A.," and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary of the Treasury may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the custom-house inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary of the Treasury, showing by whom each cask of such spirits was distilled, the serial number of the cask, and of the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gauge-mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said custom-house inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the custom-house. A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this act, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, at the rate of seventy cents per proof-gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with as hereinbefore required, and on filing with the Secretary of the Treasury the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary of the Treasury shall prescribe such rules and regulations in relation thereto as may be necessary to secure the Treasury of the United States against frauds: *Provided*, That the drawback on spirits distilled prior to August one, eighteen hundred and seventy-two, shall not exceed sixty cents per proof-gallon.

SEC. 3330. Distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, in quantities of not less than one thousand gallons, without the payment of tax, under such regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional secur-

Exportation of
distilled spirits
withdrawn from
bonded ware-
houses.

ity as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: *Provided*, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe: *And provided further*, That the bonds required to be given for the exportation of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading, or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof.

Sec. 2, act June
3, 1872.

All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse, shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps *ten cents* for each ^apackage so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the routes over which they are to be sent to the port of shipment. Such shipment shall be made over bonded routes whenever practicable. The collector of the port shall receive such spirits, and permit the exportation thereof, under the same rules and regulations as are prescribed for the exportation of spirits upon which the tax has been paid. And every person who fraudulently claims, or seeks, or obtains an allowance of drawback on any distilled spirits, or fraudulently claims any greater allowance or drawback than the tax actually paid thereon, shall forfeit and pay to the Government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and shall be imprisoned not more than ten years; and every owner, agent, or master of any vessel or other person who knowingly aids or abets in the fraudulent collection or fraudulent attempts to collect any drawback upon, or knowingly aids or permits any fraudulent change in the spirits so shipped, shall be fined not exceeding five thousand dollars and imprisoned not more than one year, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner

be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

Every person who intentionally relands within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this act, or who receives such relanded distilled spirits, and every person who aids or abets in such relanding or receiving of such spirits, shall be fined not exceeding five thousand dollars, and imprisoned not more than three years; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all boats, vehicles, horses, or other animals used in relanding and removing such distilled spirits, shall be forfeited to the United States.

SEC. [3330 a.] SEC. 1. *That whenever the owner or owners of distilled spirits shall desire to withdraw the same from any distillery bonded warehouse for exportation under existing law, such owner or owners may at their option, in lieu of executing an export bond as now provided by law, give a transportation bond with sureties satisfactory to the collector of internal revenue, and under such rules and regulations as the Secretary of the Treasury may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein, AND FOR THE DUE PERFORMANCE ON THE PART OF THE EXPORTER OR OWNER AT THE PORT OF EXPORT OF ALL THE REQUIREMENTS IN REGARD TO NOTICE OF EXPORT, ENTRY, AND THE GIVING OF BOND HEREINAFTER SPECIFIED; and in such case, on arrival of the spirits at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, and the name of the vessel upon which the same are to be laden, and the port to which they are intended to be exported. He shall, after the quantity of spirits has been determined by the gauger and inspector, file with the collector of the port an export-entry verified by his oath or affirmation. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the spirits as specified in said entry to the port designated in said entry, or to some other port without the jurisdiction of the United States.*

And upon the lading of such spirits, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said spirits were withdrawn for exportation, a clearance certificate and a detailed report of the gauger, which report shall show the capacity of each cask in wine-gallons, and the contents thereof in wine-gallons, proof-gallons, and taxable gallons. Upon receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bond required to be given for the landing at a foreign port of distilled spirits shall be cancelled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the

Act June 9, 1871.

On withdrawal of spirits for exportation, transportation bond may be taken.

Sec. 10, act Mar. 1, 1879.

Notice to collector of port.

Export entry.

Export bond.

Clearance certificate, and gauger's report.

Cancellation of transportation bond.

Cancellation of export bond.

bill of lading or any other port without the jurisdiction of the United States or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner

Change of pack- or shipper thereof; AND WHENEVER A DISTILLER OF SPIRITS IN BOND SHALL DESIRE TO CHANGE THE PACKAGES

Sec. 10, act Mar. 1, 1879. IN WHICH THE SAME IS CONTAINED, IN ORDER TO EXPORT THEM, THE COMMISSIONER OF INTERNAL REVENUE SHALL BE AUTHORIZED, UNDER REGULATIONS TO BE PRESCRIBED BY HIM, AND UPON THE EXECUTION OF PROPER BONDS WITH SUFFICIENT SURETIES, TO PERMIT THE WITHDRAWAL OF SO MUCH SPIRITS FROM BOND AND IN NEW PACKAGES AS THE DISTILLER SHALL DESIRE TO EXPORT AS AFORESAID.

Release of distillery before judgment, in what cases.

SEC. 3331. No distillery nor distilling-apparatus seized for any violation of law shall be released to the claimant or to any intervening party before judgment, except in case of a distillery for which bond has been given and which has a registered producing capacity of one hundred and fifty proof-gallons or more per day, on showing, by sufficient affidavits, that there are hogs or other live stock, not less than fifty head in number, depending for their feed on the products of said distillery, which would suffer injury if the business of such distillery is stopped. Such distillery, in that case, may be released to the claimant, or to any other intervening party, at the discretion of the court, on a bond to be given and approved in open court, with two or more sureties, for the full appraised value of all the property seized, to be ascertained by three competent appraisers designated and appointed by the court.

Still, &c., to be destroyed in certain cases of forfeiture.

SEC. 3332. When a judgment of forfeiture, in any case of seizure, is recovered against any distillery used or fit for use in the production of distilled spirits, because no bond has been given, or against any distillery used or fit for use in the production of spirits, having a registered producing capacity of less than one hundred and fifty gallons a day, for any violation of law, of whatever nature, every still, doubler, worm, worm-tub, mash-tub, and fermenting-tub therein shall be so destroyed as to prevent the use of the same or of any part thereof for the purpose of distilling; and the materials shall be sold as in case of other forfeited property.

Sec. 5, act Mar. 1, 1879.

And in case of seizure of a still, doubler, worm, worm-tub, mash-tub, fermenting-tub, or other distilling apparatus, having a less producing capacity than one hundred and fifty gallons per day, for any offense involving forfeiture of the same, where said apparatus shall be of less than five hundred dollar's value, and where it shall be impracticable to remove the same to a place of safe storage from the place where seized, the seizing officer is authorized to destroy the same only so far as to prevent the use thereof, or any part thereof, for the purpose of distilling: Provided, That such destruction shall be in the presence of at least one credible witness, and that such witness shall unite with the said officer in a duty sworn report of said seizure and destruction, to be made to the Commissioner of Internal Revenue, in which report they shall set forth the grounds of the claim of forfeiture, the reasons for such seizure and destruction, their

estimate of the fair cash value of the apparatus destroyed, and also of the materials remaining after such destruction, and a statement that, from facts within their own knowledge, they have no doubt whatever that said distilling apparatus was set up for use and not registered, or had been used in the unlawful distillation of spirits, and that it was impracticable to remove the same to a place of safe storage. Within one year after such destruction the owner of the apparatus so destroyed may make application to the Secretary of the Treasury, through the Commissioner of Internal Revenue, for reimbursement of the value of the same; and unless it shall be made to appear to the satisfaction of the Secretary and the Commissioner that said apparatus had been used in the unlawful distillation of spirits, the Secretary shall make an allowance to said owner, not exceeding the value of said apparatus, less the value of said materials as estimated in said report; and if the claimant shall thereupon satisfy said Secretary and Commissioner that said unlawful use of the apparatus had been without his consent or knowledge, he shall still be entitled to such compensation, but not otherwise. And in case of a wrongful seizure and destruction of property under the foregoing provisions, the owner thereof shall have right of action on the official bond of the officer who occasioned the destruction for all damages caused thereby.

SEC. 3333. Whenever seizure is made of any distilled spirits found elsewhere than in a distillery or distillery warehouse, or other warehouse for distilled spirits authorized by law, or than in the store or place of business of a rectifier, or of a wholesale liquor-dealer, or than in transit from any one of said places; or of any distilled spirits found in any one of the places aforesaid, or in transit therefrom, which have not been received into or sent out therefrom in conformity to law, or in regard to which any of the entries required by law to be made in the books of the owner of such spirits, or of the store-keeper, wholesale dealer, or rectifier, have not been made at the time or in the manner required, or in respect to which the owner or person having possession, control, or charge of said spirits, has omitted to do any act required to be done, or has done or committed any act prohibited in regard to said spirits, the burden of proof shall be upon the claimant of said spirits to show that no fraud has been committed, and that all the requirements of the law in relation to the payment of the tax have been complied with.

When burden of proof is on claimant of spirits seized.

SEC. 3334. All distilled spirits forfeited to the United States, sold by order of court, or under process of distraint, shall be sold subject to tax; and the purchaser shall immediately, and before he takes possession of said spirits, pay the tax thereon. And any distilled spirits heretofore condemned, and now in the possession of the United States, shall be sold as herein provided. If any tax-paid stamps are affixed to any cask or package so condemned, such stamps shall be obliterated and destroyed by the collector or marshal after forfeiture, and before such sale.

Spirits sold under judicial process subject to tax.

Provided: That in all cases wherein it shall appear that any distilled spirits offered for sale on distraint for taxes, where the taxes on such spirits have not been paid, or offered

Sec. 5, act Mar. 1, 1879.

Provision for sale for the benefit of the United States as forfeited spirits where spirits will not sell for price equal to tax. *under order of court or under proceeding pursuant to section thirty-four hundred and sixty of the Revised Statutes, will not, by reason of such spirits being below proof, being [bring] a price equal to the tax due and payable thereon, but will bring a price equal to, or greater than, the tax on said spirits, computed only upon the proof-gallons contained in the packages, without regard to the greater number of wine-gallons contained therein, then, and in such case, upon sale being so made, tax-paid stamps to the amount required to stamp such spirits as if the tax thereon were only on the proof-gallons thereof, may, under such rules and regulations as the Commissioner of Internal Revenue shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered. Any collector using or furnishing stamps in manner aforesaid, on presenting vouchers satisfactory to the Commissioner of Internal Revenue, shall be allowed credit for the same in settling his stamp account with the department. In such cases, the officer selling the distilled spirits shall affix, or cause to be affixed, to the same the tax-paid stamps so provided, and shall write across the face of such stamps the true number of proof and wine gallons contained in the package, the amount of tax actually paid thereon, and also the words "Affixed under provisions of act of ———, 1879" (inserting the date of the approval of this act).*

SPECIAL BONDED WAREHOUSES FOR GRAPE BRANDY.

AN ACT relating to the production of fruit-brandy, and to punish frauds connected with the same.

Mar. 3, 1877.

Special bonded warehouses.

Not over ten in one district. Exclusively for grape brandy.

In charge of storekeeper.

Under control of collector.

In joint custody of storekeeper and proprietor.

Not to be unlocked or opened except, &c.

Regulations of Commissioner approved by Secretary.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue shall be, and hereby is, authorized in his discretion, and upon the execution of such bonds as he may prescribe, to establish warehouses, to be known as special bonded warehouses, not exceeding ten in numbers in any one collection-district, exclusively for the storage of brandy made from grapes, each of which warehouses shall be in the charge of a storekeeper, to be appointed, assigned, transferred, and paid in the same manner that storekeepers for distillery-warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and the proprietor thereof and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery-warehouses. And such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 2. That every distiller of brandy from grapes, upon rendering his monthly return of materials used and spirits produced by him, shall immediately pay the tax upon such spirits, or may, after they have been properly gauged, marked, and branded, under regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury, and also stamped as hereinafter provided, cause them to be removed in bond from the place of manufacture to a special bonded warehouse, under such regulations, and after making such entries, and executing and filing with the collector of the district in which such spirits were manufactured such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

Mar. 3, 1877.

Distiller to pay tax on rendering monthly return, or may remove brandy in bond to special bonded warehouse.

SEC. 3. That all brandy intended for deposit in a special bonded warehouse, before being removed from the distillery, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner; and for the expense attending, [the] providing, and affixing such stamps ten cents for each stamp shall be paid the collector on making the entry for such transportation.

Mar. 3, 1877.

Stamp to be affixed before removal.

Ten cents for each stamp.

SEC. 4. That any brandy made from grapes removed in bond according to law may, upon its arrival at a special bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing-bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid within three years from the date of the original gauging of the same, and before withdrawal, except as hereinafter provided.

Mar. 3, 1877.

How brandy may be deposited in the warehouse.

One condition of warehousing bond to be that the tax shall be paid within three years from date of original gauge.

SEC. 5. That any brandy made from grapes may be withdrawn once and no more from one special bonded warehouse for transportation to another special bonded warehouse; and such brandy shall, on its arrival at the second special bonded warehouse, be immediately entered therein, from which warehouse it shall be withdrawn only on payment of the tax or for immediate exportation. In case the brandy withdrawn is intended for deposit in another special bonded warehouse, an additional stamp, indicative of such intention, shall be affixed to each package withdrawn, as in the case of brandy withdrawn from a distillery intended to be so deposited. And in case the brandy is intended for exportation, an engraved stamp indicative of such intention, shall be affixed to each package so removed, as in the case of spirits withdrawn from a distillery bonded warehouse for exportation, under the provisions of section thirty-three hundred and thirty, Revised Statutes: all the provisions of which section not inconsistent with this act are hereby made applicable to such withdrawals. And all withdrawals authorized by law of grape-brandy from any special bonded warehouse shall be upon making such withdrawal entries,

Mar. 3, 1877.

Only one withdrawal for transportation to another warehouse.

In such case, additional stamp to be affixed.

Export stamp, &c., on exportation.

Provisions of § 3330, R. S., made applicable.

How withdrawals to be made.

Export bonds,
how canceled.

Provisions of
§ 3221, R. S., &c.,
as to loss by cas-
ualty made appli-
cable.

Mar. 3, 1877.

Exportation
free of tax.

Drawback.

Mar. 3, 1877.

Warehouse
may be discon-
tinued, &c.

Sec. 3272, R. S.,
as to transfers,
&c., made appli-
cable.

Mar. 3, 1877.

When tax may
be assessed and
collected by dis-
traint.

Mar. 3, 1877.

Tax must be
paid within three
years.

Forfeiture.

and under such regulations, and unless the withdrawal is upon payment of tax, upon the execution of such bonds and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Export bonds given under the provisions of this act shall be canceled upon the production of such certificates of landing as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, or upon proof of loss at sea satisfactory to the Commissioner of Internal Revenue. And the provisions of existing law relative to an allowance of loss by casualty in a distillery bonded warehouse are hereby made applicable to brandy stored in special bonded warehouses, in accordance with the provisions of this act.

SEC. 6. That the provisions of existing law in regard to the exportation of distilled spirits are hereby extended so as to permit the exportation from special bonded warehouses of grape brandy free of tax in any original cask containing not less than twenty gallons, and for the exportation of grape brandy upon which all taxes have been paid, with the privilege of drawback in quantities of not less than one hundred gallons, and in the distillers' original cask, containing not less than twenty nine¹ gallons each.

SEC. 7. That whenever, in the opinion of the Commissioner of Internal Revenue, any special bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may discontinue such warehouse, and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty two hundred and seventy two of the Revised Statutes of the United States, relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers from special bonded warehouses.

SEC. 8. That the tax upon any brandy distilled from grapes, removed from the place where it was distilled, and in respect of which any requirement of this act is not complied with, shall at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and, upon the neglect or refusal of payment by the distiller, shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law.

SEC. 9. That nothing in this act shall be construed as extending the time in which the tax on brandy made from grapes shall be paid beyond three years from the day on which the taxable quantity is ascertained by the gauger; and all brandy made from grapes, found elsewhere than in a distillery or special bonded warehouse, not having been removed therefrom according to law, and all brandy on which the tax has not been paid within three years of the

¹ So in Statute.

date of the original gauging shall be forfeited to the United States.

SEC. 10. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may make all needful rules and regulations for carrying into effect the provisions of this act, and such regulations when made shall have all the force and effect of law.

Mar. 3, 1877.

Regulations to have the force and effect of law.

SEC. 11. That in case any grape brandy removed from the distillery for deposit in a special warehouse, shall fail to be deposited in such warehouse within ten days thereafter, or within the time specified in any bond given on such removal, or if any grape-brandy deposited in any special warehouse shall be taken therefrom for deposit in another warehouse, or for export, or otherwise, without full compliance with the provisions of this act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, then any person who shall be guilty of such failure, and any person who shall in any manner violate any provisions of this act, or of the regulations made in pursuance thereof, shall be subject, on conviction to a fine of not less than one hundred dollars nor more than five thousand dollars, and to imprisonment for not less than three months nor more than three years, for every such failure or violation; and the spirits as to which such failure or violation shall take place shall be forfeited to the United States.

Mar. 3, 1877.

Penal provisions as to offenses specified.

IMPORTED LIQUOR-STAMPS, &C.

SEC. 11. That all distilled spirits; wines, and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked, and branded by a United States customs-gauger, and a stamp affixed to each package, indicating the date and particulars of such inspection; and the Secretary of the Treasury is hereby authorized to prescribe the form of, and provide, the requisite stamps, and to make all regulations which he may deem necessary and proper for carrying the foregoing requirements into effect. Any pipe, hogshead, tierce, barrel, cask, or other package withdrawn from public store or bonded warehouse after the thirtieth day of June, eighteen hundred and seventy-nine, purporting to contain imported liquor, found without having thereon the stamp hereby required, shall be, with its contents, forfeited to the United States; and whenever any cask or package of imported distilled spirits of not less than five wine-gallons is filled for shipment, sale, or delivery on the premises of any wholesale liquor-dealer, the same shall be stamped with a special stamp for imported spirits, under such rules and regulations as the Commissioner of Internal Revenue has prescribed, or may hereafter prescribe, in the case of domestic distilled spirits.

Act Mar. 1, 1879.

Packages of imported spirits, wines, and malt liquors to be stamped, &c.

Special stamp when packages of imported spirits are filled on the premises of a wholesale liquor-dealer.

SEC. 12. That every person who empties or draws off, or causes to be emptied or drawn off, the contents of any package of imported liquors stamped as above required, shall,

Act Mar. 1, 1879.

When packages of imported liquors are emptied.

at the time of such emptying, efface, obliterate, and destroy the stamp thereon, and also all other marks or brands which shall have been placed thereon in accordance with the law or regulations concerning imported liquors; and no cask or other package, such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such re-used cask or package and the contents thereof. Every cask or other package from which the stamp for imported liquors required by this act to be placed thereon shall not be effaced, obliterated, or destroyed, on emptying such package, shall be forfeited, and the same may be seized by any officer of internal revenue wherever found; and all the provisions and penalties of section thirty-three hundred and twenty-four of the Revised Statutes of the United States, relating to empty casks or packages from which the marks, brands, or stamps have not been effaced or obliterated, and relating to the removal of stamps from packages, and to having in possession any stamps so removed, shall apply to the stamps for imported spirits herein provided for, and to the casks or other packages on which such stamps shall have been used.

Act Mar. 1, 1879.

Empty casks with imported stamps, marks, &c., thereon, or imitations.

SEC. 13. That if any person shall purchase or sell, with the imported-liquor stamp herein required remaining thereon, or any of the marks or brands which shall have been placed thereon in accordance with the laws or regulations concerning imported liquors remaining thereon, any cask or other package, after the same has been once used to contain imported liquors and has been emptied; or if any person shall use or have in possession such cask or package, with any imitation of such marks or brands, for the purpose of placing domestic distilled spirits therein for sale; or shall, for such purpose, manufacture, use, or have in possession any cask or package made in imitation of, or intended to be in the similitude of, such imported casks or packages, with any imitation of such marks or brands thereon, every such cask or package, with its contents, if any, shall be forfeited to the United States. And every such person who shall violate any of the provisions of this section shall be liable to a penalty of two hundred dollars for every such cask or package so purchased, sold, manufactured, used, or had in possession.

CHAPTER FIVE.

FERMENTED LIQUORS.

Sec.

3335. Brewer's notice of business.

3336. Brewer's bond.

3337. Brewer's books and monthly statement.

[3337 a.] Sec. 3337 construed.

3338. Monthly verification of entries in books.

Sec.

3339. Tax on fermented liquors.

Fractional parts of a barrel, how estimated.

[3339 a.] Gallon defined.

3340. Evading tax, making or procuring false entries, &c.; penalty.

3341. Stamps, how supplied and sold. Permits. Deduction.

Sec.	Sec.
3342. Stamps, how procured, affixed, and canceled. Penalty for fraud or neglect.	3349. Name of manufacturer, &c., to be marked on packages. One brewer purchasing from another.
3343. Selling, removing, or buying fermented liquor in packages without stamp, or false stamp, or with twice-used stamp; penalty.	3350. Permit to carry on business at another place on account of accident.
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3345. Removal for storage without stamps.	3352. Possession of fermented liquor after removal from warehouse when tax not paid, cause of forfeiture. Absence of stamps to be notice and evidence.
3346. Making, selling, or using false stamps, permits, or dies; penalty.	3353. Removal or defacement of stamps by others than the owner; penalty.
3347. Sour malt liquors, removable in peculiar packages, without stamps.	3354. Withdrawing liquor, from unstamped packages for bottling, or bottling on brewery premises; penalty.
3348. Brewers selling at retail at brewery, to affix stamps and keep account.	

SEC. 3335. Every brewer shall, before commencing or continuing business, file with the collector, or proper deputy collector, of the district in which he designs to carry it on a notice in writing, stating the name of the person, company, corporation, or firm, the names of the members of any such company or firm, the places of residence of such persons, a description of the premises on which the brewery is situated, and of his or their title thereto, and the name of the owner thereof. Brewer's notice of business.

SEC. 3336. Every brewer, on filing notice, as aforesaid, of his intention to commence or continue business, and on the first day of May in each succeeding year thereafter, shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to twice the amount of the tax which, in the opinion of the collector, said brewer will be liable to pay during any one month, and conditioned that he shall pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager-beer, ale, porter, and other fermented liquors made by or for him before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he shall keep, or cause to be kept, a book, in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required; and that he shall in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors aforesaid. Brewer's bond.

SEC. 3337. Every person who owns or occupies any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who has such premises under his control or superintendence, as agent for the owner or occupant, or has in his possession or custody any brewing materials, utensils, or apparatus, used or intended to be used on said premises in the manufacture of beer, lager-beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose, the kind of such malt liquors, the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in Brewer's books and monthly statement.

barrels or fractional parts of barrels. He shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such fermented liquors, including grain and malt. And he shall render to the collector, or the proper deputy collector, on or before the tenth day of each month, a true statement, in writing, in duplicate, taken from his books, of the estimated quantity in barrels of such malt liquors brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath, to be taken before the collector of the district, or proper deputy collector, according to the form required by law. Said books shall be open at all times for the inspection of any collector, deputy collector, inspector, or revenue agent, who may take memorandums and transcripts therefrom.

Act May 13,
1876.

Sec. 3337, R. S.,
construed.

Quantity of material used not evidence, for purpose of taxation, of quantity of liquor produced.

Tax to be paid as provided in § 3339, R. S.

Cases of fraud excepted.

No change of rules of law as to evidence in suits, &c.

Monthly verification of entries in books.

[SEC. 3337 a.] *That nothing contained in section three thousand three hundred and thirty-seven of the Revised Statutes of the United States shall be so construed as to authorize an assessment upon the quantity of materials used in producing or purchased for the purpose of producing, fermented or malt liquors, nor shall the quantity of materials so used or purchased be evidence, for the purpose of taxation, of the quantity of liquor produced; but the tax on all beer, lager-beer, ale, porter, or other similar fermented liquor, brewed or manufactured, and sold or removed for consumption or sale, shall be paid as provided in section three thousand three hundred and thirty-nine of said statutes, and not otherwise: Provided, That this act shall not apply to cases of fraud. And provided further, That nothing in this act shall have the effect to change the present rules of law respecting evidence in any prosecution or suit.*

SEC. 3338. The entries made in such books shall, on or before the tenth day of each month, be verified by the oath of the person by whom they are made. The said oath shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows: "I do swear (or affirm) that the foregoing entries were made by me; and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of such malt liquors brewed, and the actual quantity sold, and the actual quantity removed, from the brewery owned by —, in the county of —; and, further, that I have no knowledge of any matter or thing required by law to be stated in said entries which has been omitted therefrom." And the owner, agent, or superintendent aforesaid shall also, in case the original entries made in his book were not made by himself, subjoin thereto the following oath, to be taken in manner as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law; and that the same are just and true; and that I have taken all the means in my power to make them so."

SEC. 3339. There shall be paid on all beer, lager-beer, ale, ^{Tax on fermented liquors.} porter, and other similar fermented liquors, brewed or manufactured and sold, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, a tax of one dollar for every barrel containing not more than thirty-one gallons; and at a like rate for any other quantity or for any fractional part of a barrel. In estimating and computing such tax, the fractional parts of a ^{Fractional parts of a barrel, how estimated.} barrel shall be halves, thirds, quarters, sixths, and eighths; and any fractional part of a barrel containing less than one-eighth shall be accounted one-eighth; more than one-eighth, and not more than one-sixth, shall be accounted one-sixth; more than one-sixth, and not more than one-fourth, shall be accounted one-fourth; more than one-fourth, and not more than one-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half, and not more than one barrel, shall be accounted one barrel; and more than one barrel, and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead. The said tax shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors are made, and in the manner and at the time hereinafter specified.

[SEC. 3339 a.] SEC. 21. *That the word "gallon", wherever used in the internal-revenue law, relating to beer, lager-beer, ale, porter, and other similar fermented liquors, shall be held and taken to mean a wine-gallon, the liquid measure containing two hundred and thirty-one cubic inches.* ^{Act Mar. 1, 1879.} ^{Gallon defined.}

SEC. 3340. Every owner, agent, or superintendent of any ^{Evading tax, making or procuring false entries, &c.; penalty.} brewery, vessels, or utensils used in making fermented liquors, who evades, or attempts to evade, the payment of the tax thereon, or fraudulently neglects or refuses to make true and exact entry and report of the same in the manner required by law, or to do, or cause to be done, any of the things by law required to be done by him * *, or who ^{Sec. 10, act Mar. 1, 1879.} intentionally makes false entry in said book or in said statement, or knowingly allows or procures the same to be done, shall forfeit, for every such offense, all the liquors made by him or for him, and all the vessels, utensils, and apparatus used in making the same, and be liable to a penalty of not less than five hundred nor more than one thousand dollars, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and be imprisoned for a term not exceeding one year. And every brewer who neglects to keep books, or refuses to furnish the account and duplicate thereof as provided by law, or refuses to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of three hundred dollars.

SEC. 3341. The Commissioner of Internal Revenue shall ^{Stamps, how supplied and sold.} cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors, (and shall also cause to be prepared suitable permits for the purpose ^{Permits.} hereinafter mentioned,) and shall furnish the same to the

collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits, and a supply of stamps equal in amount to two months' sale thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district respectively. Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer; and the Commissioner of Internal Revenue shall allow

Deduction of 7½ per centum.

upon all sales of such stamps to any brewer, and by him used in his business, a deduction of seven and a half per centum. And the amount paid into the Treasury by any collector on account of the sale of such stamps to brewers shall be included in estimating the commissions of such collector. (See as to stamps § 3446 as amended.)

SEC. 3342. *That every brewer shall obtain, from the collector of the district in which his brewery or brewery-warehouse is situated, and not otherwise unless such collector shall fail to furnish the same upon application to him, the proper stamps, and shall affix, upon the spigot-hole in the head of every hogshead, barrel, keg, or other receptacle in which any fermented liquor is contained, when sold or removed from such brewery or warehouse, (except in case of removal under permit, as hereinafter provided,) a stamp denoting the amount of the tax required upon such fermented liquor, which stamp shall be destroyed by driving through the same the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the vessel is tapped, in case the vessel is tapped through the other spigot-hole, (of which there shall be but two, one in the head and one in the side,) and shall, also, at the time of affixing such stamp, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor was made, or the initial letters thereof, and the date when canceled. Every brewer who refuses or neglects to affix and cancel the stamps required by law in the manner aforesaid, or who affixes a false or fraudulent stamp thereto, or knowingly permits the same to be done, shall pay a penalty of one hundred dollars for each barrel or package on which such omission or fraud occurs, and be imprisoned not more than one year.*

Stamps, how procured, affixed, and canceled.

Act Mar. 3, 1875.

Penalty for fraud or neglect.

Selling, removing, or buying fermented liquor in packages without stamp, or false stamp, or with twice-used stamp; penalty.

SEC. 3343. Whenever any brewer, cartman, agent for transportation, or other person, sells, removes, receives, or purchases, or in any way aids in the sale, removal, receipt, or purchase, of any fermented liquor contained in any hogshead, barrel, keg, or other vessel from any brewery or brewery warehouse, upon which the stamp, or permit, in case of removal, required by law, has not been affixed, or on which a false or fraudulent stamp, or permit, in case of removal, is affixed, with knowledge that it is such, or on which a stamp, or permit, in case of removal, once canceled, is used a second time, he shall be fined one hundred dollars and imprisoned for not more than one year.

Drawing fermented liquor from package without stamp, or with false stamp, or without defac-

SEC. 3344. Whenever any retail dealer, or other person, withdraws or aids in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp

affixed thereon, or withdraws or aids in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel, upon which the proper stamp has not been affixed or on which a false or fraudulent stamp is affixed, he shall be fined one hundred dollars and imprisoned not more than one year.

SEC. 3345. Any brewer may remove or transport, or cause to be removed or transported, from his brewery or other place of manufacture to a depot, warehouse, or other place used exclusively for storage or sale in bulk, and occupied by him, in another part of the same collection-district, or in another collection-district, but to no other place, malt liquor of his own manufacture, known as lager-beer, in quantities of not less than six barrels in one vessel, and malt liquor of his own manufacture, known as ale or porter, or any other malt liquor of his own manufacture not heretofore mentioned, in quantities not less than fifty barrels at a time, without affixing the proper stamps on said vessels of lager-beer, ale, porter, or other malt liquor, at the brewery or place of manufacture, under a permit, which shall be granted, upon application, by the collector of the district in which said malt liquor is manufactured, and under such regulations as the Commissioner of Internal Revenue may prescribe; and thereafter the manufacturer of said malt liquor shall stamp the same, when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as herein provided. And the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said malt liquor had been manufactured in his district. And said permit must be affixed to every such vessel or cask so removed, and canceled or destroyed in such manner as the Commissioner of Internal Revenue may prescribe, and under the same penalties and liabilities as provided herein as to stamps.

SEC. 3346. *Every person who makes, sells, or uses any false or counterfeit stamp or permit, or die for printing or making stamps or permits, which is in imitation of or purports to be a lawful stamp, permit, or die of the kind before mentioned in this chapter, or who procures the same to be done, and every person who shall remove, or cause to be removed, from any cask or package of fermented liquors, any stamp denoting the tax thereon, with intent to re-use such stamp, or who, with intent to defraud the revenue, knowingly uses, or permits to be used, any stamp removed from another cask or package, or receives, buys, sells, gives away, or has in his possession, any stamp so removed, or makes any fraudulent use of any stamp for fermented liquors, shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years.*

SEC. 3347. When fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes, in casks, or other vessels, unlike those ordinarily used for

ing stamp; penalty.
Removal for storage without stamp.

Permit.

Making, selling, or using false stamps, permits, or dies.

Sec. 5, act Mar. 1, 1879.

Sour malt liquors removable in peculiar packages, without stamps.

fermented liquors, containing respectively not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the permit, stamp or stamps required.

Brewers selling at retail at brewery, to affix stamps and keep account.

SEC. 3348. Every brewer who sells fermented liquor at retail at the brewery or other place where the same is made, shall affix and cancel the proper stamps upon the hogsheads, barrels, kegs, or other vessels in which the same is contained, and shall keep an account of the quantity so sold by him, and of the number and size of the hogsheads, barrels, kegs, or other vessels in which the same has been contained, and shall make a report thereof, verified by oath, monthly to the collector.

Name of manufacturer, &c., to be marked on packages; penalty for removing marks, &c.

SEC. 3349. Every brewer shall, by branding, mark or cause to be marked upon every hogshead, barrel, keg, or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery or brewery warehouse, or other place of manufacture, the name of the person, firm, or corporation by whom such liquor was manufactured, and the place of manufacture; and every person other than the owner thereof, or his agent authorized so to do, who intentionally removes or defaces such marks therefrom, shall be liable to a penalty of fifty dollars for each cask or other vessel from which the mark is so removed or defaced: *Provided*, That when a brewer purchases fermented liquor finished and ready for sale from another brewer, in order to supply the customers of such purchaser, the purchaser may, upon written notice to the collector of his intention so to do, and under such regulations as the Commissioner of Internal Revenue may prescribe, furnish his own vessels, branded with his name and the place where his brewery is situated, to be filled with the fermented liquor so purchased, and to be so removed; the proper stamps to be affixed and canceled, as aforesaid, by the manufacturer before removal.¹

Brewer purchasing fermented liquor from another brewer.

Permit to carry on business at another place on account of accident.

SEC. 3350. Whenever, in the opinion of the collector of any district, it becomes requisite or proper, by reason of an accident to any brewery therein, by fire or flood, or of such brewery undergoing repairs, or of other circumstances, that the brewer carrying on the same shall be permitted to conduct his business wholly or in part at some other place within such district or an adjoining district for a temporary period, it shall be lawful for such collector, under such regulations and subject to such limitation of time as the Commissioner of Internal Revenue may prescribe, to issue a permit to such brewer, authorizing him to conduct his business wholly or in part, according to the circumstances, at such other place, for a period to be stated in such permit; and such brewer shall not be required to pay another special tax for the purpose.

Unfermented worts sold to other brewers: how tax shall be paid.

SEC. 3351. When malt liquor or tun liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one brewer to another for the purpose of producing fermentation or enlivening old or stale ale, porter, lager-beer, or other fermented liquors, it shall not be liable to a tax to be paid by the seller thereof, but the tax on the same shall be paid by the purchaser thereof,

¹ See Sec. 3244, subdivision fifth, for liability to special tax in such cases.

when the same, having been mixed with the old or stale beer, is sold by him as provided by law, and such sale or transfer shall be subject to such restrictions and regulations as the Commissioner of Internal Revenue may prescribe.

SEC. 3352. The ownership or possession by any person of any fermented liquor after its sale or removal from the brewery or warehouse, or other place where it was made, upon which the tax required has not been paid, shall render such liquor liable to seizure wherever found, and to forfeiture, removal under said permits excepted. And the absence of the proper stamps from any hogshead, barrel, keg, or other vessel containing fermented liquor, after its sale or removal from the brewery where it was made, or warehouse as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof.

Possession of fermented liquor after removal from warehouse when tax not paid, cause of forfeiture.

Absence of stamps to be notice and evidence.

SEC. 3353. Every person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who intentionally removes or defaces the stamp or permit affixed upon the hogshead, barrel, keg, or other vessel, in which the same is contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to such purchaser or owner for all damages sustained by him therefrom.

Removal or defacement of stamps by others than the owner; penalty.

SEC. 3354. Every person who withdraws any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp has not been affixed, for the purpose of bottling the same, or who carries on, or attempts to carry on, the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of five hundred dollars, and the property used in such bottling or business shall be liable to forfeiture.

Withdrawing liquor from unstamped packages for bottling, or bottling on brewery premises; penalty.

CHAPTER SIX.

TOBACCO AND SNUFF.

Sec.	Sec.
3355. Manufacturer's statement of business. Bond and certificate; penalties.	3364. Label and notice on packages of tobacco and snuff.
3356. Sign to be put up by manufacturer; penalty for omission.	3365. Snuff and smoking tobacco manufactured before July 20, 1868.
3357. Record of manufacturers to be kept by collector.	3366. Purchasing tobacco not branded or stamped; penalty.
3358. Annual inventory of manufacturer. Books and monthly abstracts.	3367. Buying tobacco from a manufacturer who has not paid special tax.
3359. Dealers in leaf-tobacco to render statement of sales when demanded.	3368. Tax on tobacco and snuff.
3360. Books of dealer in leaf-tobacco.	[3368 a.] Same.
3361. Producers of leaf-tobacco to render statement of sales, on demand.	3369. Stamps, how prepared, furnished, and sold.
3362. Tobacco and snuff, how put up.	3370. Tobacco manufactured by one person for another or on shares, stamps, by whom affixed; fraud in such cases.
3363. Tobacco and snuff to be sold only in prescribed packages; penalty.	

Sec.

3371. Assessment of tax on tobacco, snuff, and cigars removed without stamps.
3372. Removing unlawfully, selling without stamps, or payment of tax, or giving bond, making false entries, &c.
3373. Absence of stamp to be evidence of non-payment.
3374. Removing except in proper packages or without stamp, selling unlawfully, &c.
3375. Affixing false stamps, or stamps before used.
3376. Stamps on emptied packages to be destroyed; buying, selling, or using the same.
3377. Imported tobacco and snuff; also scraps, cuttings, and clippings.
3378. Tobacco and snuff on hand before July 20, 1868; monthly inventories.

Manufacturer's statement, bond, and certificate.

Sec. 14, act Mar. 1, 1879.

Sec.

3379. Tobacco, snuff, and cigars manufactured between July 20, 1868, and November 23, 1868.
3380. Selling tobacco falsely represented to be made and tax paid before July 20, 1868; penalty.
3381. Peddlers of tobacco; statement and bond.
3382. Peddlers of tobacco traveling with wagon.
3383. Peddler to obtain and exhibit certificate, &c.
3384. Peddling tobacco unlawfully; penalty.
3385. Exportation of manufactured tobacco, &c.
- [3385 a.] Transportation bond, &c.; Export bond, &c.
- [3385 b.] Fraudulently claiming drawback on tobacco; forfeiture.
3386. Drawback on exported tobacco, snuff, and cigars.

SEC. 3355. *Every person, before commencing, or, if he has already commenced, before continuing, the manufacture of tobacco or snuff, shall furnish, without previous demand therefor, to the collector of the district where the manufacture is to be carried on, a statement in duplicate, subscribed under oath, setting forth the place, and if in a city, the street and number of the street, where the manufacture is to be carried on; the number of cutting-machines, presses, snuff-mills, hand-mills, or other machines; the name, kind, and quality of the article manufactured or proposed to be manufactured; and when the same is manufactured by him as agent for any other person, or to be sold and delivered to any other person under a special contract, the name and residence and business or occupation of the person for whom the said article is to be manufactured, or to whom it is to be delivered; and he shall give a bond, to be approved by the collector of the district, in the sum of not less than two thousand nor more than twenty thousand dollars, to be fixed by the collector of the district, according to the quantum of business proposed to be done by the manufacturer, with right of appeal by the manufacturer to the Commissioner of Internal Revenue in respect to the amount of said bond, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on his manufactures; that he shall render truly and completely all the returns, statements, and inventories prescribed by law or regulations; that whenever he adds to the number of cutting-machines, presses, snuff-mills, hand-mills, or other mills or machines as aforesaid, he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all tobacco and snuff manufactured by him before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any manufactured tobacco or snuff which has not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of tobacco or snuff. Additional sureties may be required by the collector from time to time.*

And every manufacturer shall obtain a certificate from the collector of the district, who is hereby directed to issue the same, setting forth the kind and number of machines, presses, snuff mills, hand mills, or other mills and machines as aforesaid; which certificate shall be posted in a conspicuous place within the manufactory. And every tobacco-manufacturer who neglects or refuses to obtain such certificate, or to keep the same posted as hereinbefore provided, shall be fined not less than one hundred dollars nor more than five hundred dollars. And every person who manufactures tobacco or snuff of any description without first giving bond, as herein required, shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned for not less than one nor more than five years.

Penalties.

SEC. 3356. Every manufacturer of tobacco and snuff shall place and keep on the side or end of the building wherein his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil-colors or gilded, giving his full name and business. And every person who neglects to comply with the requirements of this section shall be fined not less than one hundred dollars or more than five hundred dollars.

Sign to be put up by manufacturer; penalty for omission.

SEC. 3357. Every collector shall keep a record, in a book or books provided for the purpose, to be open to the inspection of any person, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns. And he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not thereafter be changed.

Record of manufacturers to be kept by collector.

SEC. 3358. Every person now or hereafter engaged in the manufacture of tobacco or snuff shall make and deliver to the collector of the district a true inventory, in such form as may be prescribed by the Commissioner of Internal Revenue, and verified by his own oath, of the quantity of each of the different kinds of tobacco, snuff-flour, snuff, stems, scraps, clippings, waste, tin-foil, licorice, sugar, gum, and other materials held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first of January; setting forth what portion of said goods and materials, and what kinds were manufactured and produced by him, and what was purchased from others. The collector shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory, and shall verify the fact of such examination by oath, to be indorsed on or affixed to the inventory. And every such person shall keep a book or books, the forms of which shall be prescribed by the Commissioner of Internal Revenue, and enter therein daily an accurate account of all the articles aforesaid purchased by him, the quantity of tobacco, snuff, and snuff-flour, stems, scraps, clippings, waste, tin-foil, licorice, sugar,

Annual inventory of manufacturer.

Books.

gum, and other material, of whatever description, manufactured, sold, consumed, or removed for consumption or sale, or removed from the place of manufacture in bond, and to what district removed; also the number of net pounds of lumps of plug tobacco made in the lump-room, and the number of packages and pounds thereof produced in the press-room each day. And he shall, on or before the tenth day of each month, furnish to the collector a true and complete abstract from such book, verifying the same by his oath, of all such purchases, sales, and removals made during the month next preceding. And whenever any such person refuses or wilfully neglects to deliver the inventory, or keep the account, or furnish the abstract aforesaid, he shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Monthly abstracts.

Penalty.

Dealers in leaf-tobacco to render statement of sales when demanded.

SEC. 3359. It shall be the duty of any dealer in leaf-tobacco, or in any material used in manufacturing tobacco or snuff, on demand of any officer of internal revenue, to render a true and complete statement, under oath, of the quantity and amount of such leaf-tobacco or materials sold or delivered to any person named in such demand; and in case of refusal or neglect to render such statement, or if there is cause to believe such statement to be incorrect or fraudulent, the collector shall make an examination of persons, books, and papers, in the manner provided in relation to frauds and evasions.

Leaf-tobacco dealers' books.

Sec. 14, act Mar. 1, 1879.

SEC. 3360. *Every dealer in leaf-tobacco shall make daily entries in two books kept for that purpose, one book to be furnished by the government, under such regulations as the Commissioner of Internal Revenue shall prescribe, of the number of hogsheads, cases, and pounds of leaf-tobacco purchased or received by him on assignment, consignment, transfer, or otherwise, and of whom purchased or received, and the number of hogsheads, cases, or pounds sold by him, with the name and residence, in each instance, of the person to whom sold, and, if shipped, to whom shipped, and to what district; one of these books shall be kept at his place of business, and shall be open at all hours to the inspection of any internal-revenue officer or agent, and the other shall, at the end of each and every year, and upon the discontinuance of business of any leaf-dealer during any year, be handed over to the collector of his district for the use of the government. And every dealer in leaf-tobacco who wilfully neglects or refuses to keep the books herein provided for, and in the manner which shall be prescribed by the Commissioner of Internal Revenue, or to transfer to the collector of his district, as herein provided, the duplicate copy containing his daily transactions, as aforesaid, shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not more than one year.*

Producers of leaf-tobacco to render statement of sales on demand.

SEC. 3361. It shall be the duty of every farmer or planter producing and selling leaf-tobacco, on demand of any internal-revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf-tobacco, the number of hogsheads, cases, or pounds,

with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every such farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be liable to a penalty not exceeding five hundred dollars.

Penalty.

SEC. 3362. *All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner:*

Tobacco and snuff, how put up.
Sec. 14, act Mar. 1, 1879.

All snuff, in packages containing one-half, one, two, three, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds;

All fine-cut chewing-tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, three, four, eight, and sixteen ounces, except that fine-cut chewing-tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each;

All smoking-tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing two, three, four, eight, and sixteen ounces each;

All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: Provided, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: And provided further, That fine-cut shorts, the refuse of fine-cut chewing-tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: And provided further, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish.

SEC. 3363. No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from wooden packages stamped as provided in this chapter; and every person who sells or offers for sale any snuff, or any kind of manufactured tobacco, not so put up in packages and stamped, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Tobacco and snuff to be sold only in prescribed packages; penalty.

SEC. 3364. Every manufacturer of tobacco or snuff shall, in addition to all other requirements of this Title relating to tobacco, print on each package, or securely affix, by pasting, Label and notice on packages of tobacco and snuff.

all descriptions, when prepared for use; and upon all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened, and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of sixteen cents per pound.

SEC. 3369. The Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps for the payment of the tax on tobacco and snuff, which shall indicate the weight and class of the article on which payment is to be made, and shall be affixed and canceled in the mode prescribed by the Commissioner of Internal Revenue, and stamps when used on any wooden package shall be canceled by sinking a portion of the same into the wood with a steel die, and also such export-stamps as are required by law. Such stamps shall be furnished to the collectors requiring them, and each collector shall keep at all times a supply equal in amount to three months' sale thereof, and shall sell the same only to the manufacturers of tobacco and snuff in their respective districts who have given bonds as required by law, and to owners or consignees of tobacco or snuff, upon the requisition of the proper custom-house officer having the custody of such tobacco or snuff; and to persons required by law to affix the same to tobacco or snuff on hand on the first day of January, eighteen hundred and sixty-nine. And every collector shall keep an account of the number, amount, and denominate values of stamps sold by him to each manufacturer or other person aforesaid: *Provided*, That such stamps as may be required to stamp tobacco, snuff, or cigars, sold under distraint by any collector of internal revenue, or for stamping any tobacco, snuff, or cigars which may have been abandoned, condemned, or forfeited, and sold by order of court or of any Government officer for the benefit of the United States, may, under such rules and regulations as the Commissioner of Internal Revenue shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other Government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered; and any revenue-collector using or furnishing stamps in manner as aforesaid, on presenting vouchers satisfactory to the Commissioner of Internal Revenue, shall be allowed credit for the same in settling his stamp-account with the Department: *And provided further*, That in case it shall appear that any abandoned, condemned, or forfeited tobacco, snuff, or cigars, when offered for sale, will not bring a price equal to the tax due and payable thereon, such goods shall not be sold for consumption in the United States; and upon application made to the Commissioner of Internal Revenue, he is authorized and directed to order the destruction of such tobacco, snuff, or cigars by the officer in whose custody and control the same may be at the

Stamps, how prepared, furnished, and sold.

time, and in such manner and under such regulations as the Commissioner of Internal Revenue may prescribe. [See as to stamps § 2446 as amended.]

Tobacco manufactured by one person for another, or on shares; stamps, by whom affixed; fraud in such cases.

SEC. 3370. Whenever tobacco or snuff of any description is manufactured, in whole or in part, upon commission or shares, or the material from which any such articles are made, or are to be made, is furnished by one person and made and manufactured by another, or the material is furnished or sold by one person with an understanding or agreement with another that the manufactured article is to be received in payment therefor or for any part thereof, the stamps required by law shall be affixed by the actual maker or manufacturer before the article passes from the place of making or manufacturing. And in case of fraud on the part of either of said persons in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and manufactured articles shall be forfeited to the United States; and each party to such fraud or collusion shall be deemed guilty of a misdemeanor, and be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years.

Assessment of tax on tobacco, snuff, and cigars removed without stamps.

Sec. 14, act Mar. 1, 1879.

SEC. 3371. *Whenever any manufacturer of tobacco, snuff, or cigars, sells, or removes for sale or consumption, any tobacco, snuff, or cigars, upon which a tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years, after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal: Provided, however, That no such assessment shall be made until and after notice to the manufacturer of the alleged sale and removal to show cause against said assessment; and the Commissioner of Internal Revenue shall, upon a full hearing of all the evidence, determine what assessment, if any should be made.*

Removing unlawfully, selling without stamps, or payment of tax, or giving bond, making false entries, &c.

SEC. 3372. Every manufacturer of tobacco or snuff who removes, otherwise than as provided by law, or sells, without the proper stamps denoting the tax thereon, or without having paid the special tax, or given bond as required by law, any tobacco or snuff, or who makes false and fraudulent entries of manufactures or sales of tobacco or snuff, or makes false or fraudulent entries of the purchase or sales of leaf-tobacco, tobacco-stems, or other material, or who affixes any false, forged fraudulent, spurious, or counterfeit stamp, or imitation of any stamp, required by law, or any stamp required by law which has been previously used, to any box or package containing any tobacco or snuff, shall, in addition to the penalties elsewhere provided by law for such offenses, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

SEC. 3373. The absence of the proper stamp on any package of manufactured tobacco or snuff shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof. And such tobacco or snuff shall be forfeited to the United States.

Absence of stamp to be evidence of non-payment.

Forfeiture.

SEC. 3374. Every person who removes from any manufactory, or from any place where tobacco or snuff is made, any manufactured tobacco or snuff without the same being put up in proper packages, or without the proper stamp for the amount of tax thereon being affixed and canceled, as required by law; or, if the same be intended for export, without the proper export-stamp being affixed; or who uses, sells, or offers for sale, or has in possession, except in the manufactory, or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff, without proper stamps for the amount of tax thereon being affixed and canceled; or who sells, or offers for sale, for consumption in the United States, or uses, or has in possession, except in the manufactory, or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff on which only the stamp marking the same for export has been affixed, shall for each such offense, respectively, be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

Removing, except in proper packages, or without stamp; selling unlawfully, &c.

SEC. 3375. Every person who affixes to any package containing tobacco or snuff, any false, forged, fraudulent, spurious, or counterfeit stamp, or a stamp which has been before used, shall be deemed guilty of a felony, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than two years nor more than five years.

Affixing false stamps or stamps before used.

SEC. 3376. Whenever any stamped box, bag, vessel, wrapper, or envelope of any kind, containing tobacco or snuff, is emptied, the stamp or stamps thereon shall be destroyed by the person in whose hands the same may be. And every person who willfully neglects or refuses so to do shall, for each such offense, be fined fifty dollars, and imprisoned not less than ten days nor more than six months. And every person who sells or gives away, or who buys or accepts from another any such empty stamped box, bag, vessel, wrapper, or envelope of any kind, or the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind, shall, for each such offense, be fined one hundred dollars and imprisoned for not less than twenty days, and not more than one year. And every manufacturer or other person who puts tobacco or snuff into any such box, bag, vessel, wrapper, or envelope, the same having been either emptied or partially emptied, or who has in his possession, or affixes to any box or other package, any stamp which has been previously used, or who sells, or offers for sale, any box or other package of tobacco, snuff, or cigars, having affixed thereto any fraudulent, spurious, imitation,

Stamps on emptied packages to be destroyed; buying, selling, or using same.

or counterfeit stamp, or stamp that has been previously used, or sells from any such fraudulently stamped box or package, or has in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped, shall, for each such offense, be fined not less than one hundred dollars nor more than five hundred dollars, and imprisoned for not less than one year nor more than three years.

Imported tobacco and snuff.

SEC. 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, in addition to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and canceled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and canceled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufactures of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and canceling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years: *Provided, That scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs duty has been paid thereon, be withdrawn in bulk without the payment of the internal-revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar-manufacturer, under such restrictions and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.*

Imported scraps, cuttings, and clippings of tobacco.

Sec. 14, Mar. 1, 1879.

Tobacco and snuff on hand before 20 July, 1868, monthly inventories.

SEC. 3378. Every dealer in manufactured tobacco who had on hand more than twenty pounds of such tobacco, and every dealer in snuff who had on hand more than ten pounds of snuff, on the twentieth day of July, eighteen hundred and sixty-eight, whether manufactured in the United States or imported prior to that date, shall make, and shall deposit with the collector of the district, on the first day of every month, a true and complete inventory, under oath, of any such tobacco and snuff, respectively, then remaining on hand and not stamped. The collector shall make, and shall transmit to the Commissioner of Internal Revenue, an abstract of the several inventories so filed in his office. All manufactured tobacco of every description shall be taken

and deemed as having been manufactured after July twentieth, eighteen hundred and sixty-eight.

SEC. 3379. Any person having in his possession any tobacco, snuff, or cigars manufactured and sold, or removed from the manufactory or place where they were made, since July twenty, eighteen hundred and sixty eight, and prior to November twenty-three, eighteen hundred and sixty-eight, or having in his possession cigars imported from foreign countries, or withdrawn from a United States bonded warehouse, at any time between the said dates, who shall, before selling or offering for sale such tobacco, snuff, or cigars, affix and cancel proper internal-revenue stamps, shall be entitled to have refunded to him an amount of tax previously paid thereon equal to the value of the stamps so affixed before sale or offering for sale: *Provided*, That, prior to said twenty-third of November, eighteen hundred and sixty-eight, such tobacco, snuff, or cigars, were put up in packages, and all other requirements of law relating to tobacco, snuff, and cigars were complied with, in the manner prescribed by the act of July twenty, eighteen hundred and sixty-eight. And the Commissioner of Internal Revenue, on appeal made to him, may pay back a sum of money equal to the value of the stamps so affixed, upon satisfactory evidence submitted to him that such tobacco or snuff was actually manufactured and removed from the place of manufacture, and that such cigars were so manufactured and removed, or imported and withdrawn from a bonded warehouse, and the several rates of tax imposed on such goods by the act of July twenty, eighteen hundred and sixty-eight, were assessed and paid, and that the claimant had in all respects complied with the internal-revenue laws as far as they were applicable to such articles. And the Commissioner of Internal Revenue may prescribe such regulations, for carrying into effect the provisions of this section, as he may deem proper and necessary.

Tobacco, snuff and cigars manufactured between 20 July, 1868, and Nov. 23, 1868.

SEC. 3380. Any person who sells or offers for sale any manufactured tobacco or snuff, representing the same to have been manufactured and the tax paid thereon prior to July twenty, eighteen hundred and sixty-eight, when the same was not so manufactured, and the tax not so paid, shall be liable to a penalty of five hundred dollars for each offense, and shall be deemed guilty of a misdemeanor, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

Selling tobacco falsely represented to be made and tax paid before 20 July, 1868; penalty.

SEC. 3381. Every peddler of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city, the street and number of the street where he resides; the State or States through which he proposes to travel; the mode of travel, whether on foot, with one, two, or more horses, mules, or other animals, or by public conveyance; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also

Peddlers of tobacco, statement and bond.

give a bond in the sum of two thousand dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell, nor offer for sale, any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution-notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used.

Peddlers of tobacco traveling with wagon.

SEC. 3382. Every peddler of tobacco, snuff, or cigars, traveling with a wagon, shall affix and keep on the same, in a conspicuous place, a sign painted in oil-colors, or gilded, giving his full name, business, and collection-district.

Peddler to obtain and exhibit certificate, &c.

Sec. 15, act Mar. 1, 1879.

SEC. 3383. *Every peddler of tobacco shall obtain a certificate from the collector of his collection-district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, the class of his special-tax stamp, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue, produce and exhibit said certificate and his special-tax stamp, and, unless he shall do so, may be deemed not to have paid the special tax, nor otherwise to have complied with the law. And whenever any peddler refuses to exhibit his special-tax stamp and certificate, or either of them, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling-house, require such peddler to show cause, if any he has, why the horses or mules, wagon and contents, pack, bundle, or basket, so seized, shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal-revenue laws relating to forfeitures. Any internal-revenue agent may demand production of, and inspect the peddler's special-tax stamp and the collector's certificate for peddlers; and refusal or failure to produce the same, or either of them, when so demanded, shall subject the party guilty thereof to a fine of not less than fifty dollars nor more than five hundred dollars, and to imprisonment for not less than thirty days nor more than twelve months.*

Peddling tobacco unlawfully; penalty.

SEC. 3384. Every person who is found peddling tobacco, snuff, or cigars, without having given the bond, or without having previously obtained the collector's certificate as herein provided, or who sells tobacco, snuff, or cigars otherwise than in original and full packages as put up by the manufacturer; or who has in his possession any internal-revenue stamp which has been removed from any box or other package of tobacco, snuff, or cigars, or any empty or partially emptied box or other package which has been used for tobacco, snuff, or cigars, the stamp or stamps on which

have not been destroyed; or who fails to have affixed to his wagon, in a conspicuous place, a sign, painted in oil-colors, or gilded, giving his full name, business, and collection-district, shall, for each such offense, be fined not less than one hundred dollars nor more than five hundred dollars, or imprisoned not less than six months nor more than one year, or both, at the discretion of the court. *And any collector or deputy collector finding such peddler in the act of offending as to either of the offenses mentioned in this section, may seize the horse or horses, mule or mules, wagon and contents, or pack, bundle, or basket, of any such person; and the collector shall thereupon proceed upon such seizure as provided in section thirty-three hundred and eighty-three.*

Sec. 15, act Mar. 1, 1879.

SEC. 3385. Manufactured tobacco, snuff, and cigars intended for immediate exportation, may, after being properly inspected, marked, and branded, be removed from the manufactory in bond without having affixed thereto the stamps indicating the payment of the tax thereon. The removal of such tobacco, snuff, and cigars from the manufactory shall be made under such regulations, and after making such entries and executing and filing, with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. There shall be affixed to each package of tobacco, snuff, and cigars intended for immediate export, before it is removed from the manufactory, an engraved stamp, indicative of such intention. Such stamp shall be provided and furnished to the several collectors as in the case of other stamps, and be charged to them and accounted for in the same manner; and for the expense attending the providing and affixing thereof, ten cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the manufacturer has made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal, accurately describing the tobacco, snuff, and cigars to be shipped, the number and kind of packages, the number of pounds, the amount of tax, the marks and brands, the State and collection-district from which the same are shipped, the number of the manufactory and the manufacturer's name, the port from which the said tobacco, snuff, and cigars are to be exported, the route or routes over which the same are to be sent to the port of shipment, and the name of the vessel or line by which they are to be conveyed to the foreign port. The bonds required to be given for the exportation of the tobacco, snuff, and cigars shall be canceled upon the presentation of the proper certificates that said tobacco, snuff, and cigars have been landed at any port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same were lost at sea.

Exportation of manufactured tobacco, &c.

[SEC. 3385 a.] SEC. 24. *That whenever any manufacturer of tobacco shall desire to withdraw the same from his factory*

Act Feb. 2, 1875.

On withdrawal of tobacco for exportation, transportation bond may be taken.

Notice to collector of port.

Export entry.

Export bond.

Clearance certificate and inspector's report.

Cancellation of transportation bond.

Cancellation of export bond.

for exportation under existing laws, such manufacturer may, at his option, in lieu of executing an export bond, as now provided by law, give a transportation bond, with sureties satisfactory to the collector of internal revenue, and under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein; and in such case, on arrival of the tobacco at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, the name of the vessel upon which the same is to be laden, and the port to which it is intended to be exported. He shall, after the quantity and description of tobacco have been verified by the inspector, file with the collector of the port an export entry verified by affidavit. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the tobacco as specified in said entry, to the port designated in said entry, or to some other port without the jurisdiction of the United States. And upon the lading of such tobacco, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said tobacco was withdrawn for exportation, a clearance certificate and a detailed report of the inspector; which report shall show the quantity and description of manufactured tobacco, and the marks thereof. Upon the receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bonds required to be given for the landing at a foreign port of such manufactured tobacco shall be cancelled upon the presentation of satisfactory proof and certificates that said tobacco has been landed at the port of destination named in the bill of lading, or any other port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same was lost at sea without fault or neglect of the owner or exporter thereof.

Act Feb. 8, 1875.

Fraudulently claiming drawback on manufactured tobacco.

Forfeiture.

Drawback on exported tobacco, snuff, and cigars.

Sec. 16, act Mar. 1, 1879.

[SEC. 3385 b.] SEC. 25. That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback of duties on any manufactured tobacco, or shall fraudulently claim any greater allowance or drawback thereon than the duty actually paid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the internal revenue laws.

SEC. 3386. There shall be an allowance of drawback on tobacco, snuff, and cigars on which the tax has been paid by suitable stamps affixed thereto before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, and cigars, to be ascertained under such regulations as

shall be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: Provided, That no claim for an allowance of drawback shall be entertained or allowed until a certificate from the collector of customs at the port from which the goods have been exported, or other evidence satisfactory to the Commissioner of Internal Revenue, has been furnished, that the stamps affixed to the tobacco, snuff, or cigars entered and cleared for export to a foreign country were totally destroyed before such clearance; nor until the claimant has filed a bond, with good and sufficient sureties, to be approved by the collector of the district from which the goods are shipped, in a penal sum double the amount of the tax for which said claim is made, that he will procure, within a reasonable time, evidence satisfactory to the Commissioner of Internal Revenue that said tobacco, snuff, or cigars have been landed at any port without the jurisdiction of the United States, or that after shipment the same were lost at sea, and have not been relanded within the limits of the United States.

CHAPTER SEVEN.

CIGARS.

Sec.

- 3387. Manufacturer's statement, bond, and certificate; cigarettes and cheroots held to be cigars.
- 3388. Manufacturer's sign.
- 3389. Record of manufacturers.
- 3390. Annual inventory, book entries, and monthly abstracts of manufacturer.
- 3391. Dealers in material for cigars to make sworn statement.
- 3392. How cigars to be packed; how cigarettes to be put up and stamped.
- 3393. Label and notice on cigars.
- 3394. Tax on cigars and cigarettes.
- 3395. Stamps, how prepared, furnished, &c.
- 3396. Inspection of cigars, &c.
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- 3398. Absence of stamp evidence of non-payment of tax; forfeiture.

Sec.

- 3399. Cigars manufactured on shares, commission, or contract, how stamped; fraud, penalty.
- 3400. Forfeiture of property for selling, &c., contrary to law, using false stamps, &c.
- 3401. Falsely representing cigars to have been made prior to 20 July, 1868.
- 3402. Imported cigars to pay tax; stamps, when and by whom affixed.
- 3403. Cigars on hand after April 1, 1869; selling imported cigars not packed and stamped as required by law; penalty.
- 3404. Purchasing cigars not branded or stamped.
- 3405. Buying cigars from a manufacturer who has not paid a special tax.
- 3406. Stamps on emptied cigar-boxes to be destroyed; penalty; destruction of emptied stamped cigar-boxes.

SEC. 3387. Every person before commencing, or, if he has already commenced, before continuing, the manufacture of cigars, shall furnish, without previous demand therefor, to the collector of the district a statement in duplicate, under oath, setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and when the same are to be manufactured for, or to be sold and delivered to, any other person, the name and

Manufacturer's
statement and
bond.

residence and business or occupation of the person for whom they are to be manufactured, or to whom they are to be delivered; and shall give a bond, in conformity with the provisions of this Title, in such penal sum as the collector may require, not less than five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars, and the sum of said bond may be increased from time to time and additional sureties required, at the discretion of the collector, or under the instructions of the Commissioner of Internal Revenue.

Sec. 18, act Mar.
1, 1879.

Said bond shall be conditioned that * * * he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render correctly all the returns, statements, and inventories prescribed; that whenever he shall add to the number of cigar-makers employed by him he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all cigars manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any cigars which have not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of cigars. Every cigar-manufacturer shall obtain from the collector of the district, who is hereby required to issue the same, a certificate setting forth the number of cigar-makers for which the bond has been given, and shall keep the same posted in a conspicuous place within the manufactory; and every cigar-manufacturer who neglects or refuses to obtain such certificate, or to keep the same posted as hereinbefore provided, shall be fined one hundred dollars. And every person who manufactures cigars of any description, without first giving bond as herein required, shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than five years. Cigarettes and cheroots shall be held to be cigars under the meaning of this chapter.

Certificate.

Penalty.

Cigarettes and
cheroots held to
be cigars.

Manufacturer's
sign.

SEC. 3388. Every cigar-manufacturer shall place and keep on the side or end of the building within which his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil-colors or gilded, giving his full name and business. Any person neglecting to comply with the requirements of this section shall, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars.

Record of man-
ufacturers.

Sec. 18, act Mar.
1, 1879.

SEC. 3389. *Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of any person, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, an abstract of his inventories and monthly returns. And he shall cause the several manufacturers of cigars in the*

district to be numbered consecutively, which number shall not thereafter be changed.

SEC. 3390. Every person now or hereafter engaged in the manufacture of cigars shall make and deliver to the collector of the district a true inventory, in such form as may be prescribed by the Commissioner of Internal Revenue, of the quantity of leaf tobacco, cigars, stems, scraps, clippings, and waste, and of the number of cigar-boxes and the capacity of each box, held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first of January; setting forth what portion and kinds of said goods were manufactured or produced by him, and what were purchased from others, and shall verify said inventory by his oath indorsed thereon. The collector shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory; and shall verify the fact of such examination by oath to be indorsed on the inventory. Every such person shall also enter daily in a book, the form of which shall be prescribed by the Commissioner of Internal Revenue, an accurate account of all the articles aforesaid purchased by him, the quantity of leaf-tobacco, cigars, stems, or cigar-boxes, of whatever description, manufactured, sold, consumed, or removed for consumption or sale, or removed from the place of manufacture; and shall, on or before the tenth day of each and every month, furnish to the collector of the district a true and accurate abstract from such book, verified by his oath, of all such purchases, sales, and removals made during the month next preceding. In case of refusal or willful neglect to deliver the inventory or keep the account, or furnish the abstract aforesaid, he shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Annual inventory, book entries and monthly abstracts of manufacture.

SEC. 3391. It shall be the duty of every dealer in leaf-tobacco or material used in manufacturing cigars, on demand of any officer of internal revenue, to render to such officer a true and correct statement, under oath, of the quantity and amount of such leaf-tobacco or materials sold or delivered to any person named in such demand; and in case of refusal or neglect to render such statement, or if there is cause to believe such statement to be incorrect or fraudulent, the collector shall make an examination of persons, books, and papers in the manner provided in this Title in relation to frauds and evasions.

Dealers in material for cigars to make sworn statement, when demanded.

SEC. 3392. *All cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not less than one hundred dollars nor more than one thousand dollars, and*

How cigars are to be packed.

Sec. 16, act Mar. 1, 1879.

How cigarettes
are to be put up
and stamped.

be imprisoned not less than six months nor more than two years: Provided, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: And provided further, That every manufacturer of cigarettes shall put up all the cigarettes that he either manufactures or has made for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house, before they are withdrawn therefrom.

Imported cig-
arettes.

Label and no-
tice on cigars.

Sec. 16, act Mar.
1, 1879.

SEC. 3393. *Every manufacturer of cigars shall securely affix, by pasting on each box containing cigars manufactured by or for him, a label, on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words:*

"NOTICE.—The manufacturer of the cigars herein contained has complied with all the requirements of law. Every person is cautioned not to use either this box for cigars again, or the stamp thereon again, nor to remove the contents of this box without destroying said stamp, under the penalties provided by law in such cases."

Every manufacturer of cigars who neglects to affix such label to any box containing cigars made by or for him, or sold or offered for sale by or for him, and every person who removes any such label, so affixed, from any such box, shall be fined fifty dollars for each box in respect to which such offense is committed.

Tax on cigars
and cigarettes.

Sec. 2, act Mar.
3, 1875.

Ibid.

SEC. 3394. *Upon cigars which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof:*

On cigars of all descriptions, made of tobacco or any substitute therefor, six dollars per thousand; on cigarettes weighing not more than three pounds per thousand, one dollar and seventy-five cents per thousand; on cigarettes weighing more than three pounds per thousand, six dollars per thousand.

Stamps, how
prepared, fur-
nished, and ac-
counted for.

SEC. 3395. *The Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon cigars, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any cigar-manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar-manufacturers who have given bonds and paid the special tax, as required by law, in their districts, respectively, and to importers of cigars, who are required to affix the same to imported cigars in the custody*

of customs officers, and to persons required by law to affix the same to cigars on hand after the first day of April, eighteen hundred and sixty-nine. Every collector shall keep an account of the number, amount, and denominate values of the stamps sold by him to each cigar-manufacturer, and to other persons above described. [See § 3446 as amended.]

SEC. 3396. The Commissioner of Internal Revenue may prescribe such regulations for the inspection of cigars, cheroots, and cigarettes, and the collection of the tax thereon, as he may deem most effective for the prevention of frauds in the payment of such tax. Inspection of cigars, &c.

SEC. 3397. Whenever any cigars are removed from any manufactory, or place where cigars are made, without being packed in boxes as required by the provisions of this chapter, or without the proper stamp thereon denoting the tax, or without stamping, indenting, burning, or impressing into each box, in a legible and durable manner, the number of the cigars contained therein, the number of the manufactory, and the number of the district and the State, or without properly affixing thereon and canceling the stamp denoting the tax on the same, or are sold, or offered for sale, not properly boxed and stamped, they shall be forfeited to the United States. And every person who commits any of the above-described offenses shall be fined for each such offense not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than two years. And every person who packs cigars in any box bearing a false or fraudulent or counterfeit stamp, or who affixes to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same be a customs or internal-revenue stamp, or who buys, receives, or has in his possession any cigars on which the tax to which they are liable has not been paid, or who removes, or causes to be removed, from any box any stamp denoting the tax on cigars, with intent to use the same, or who uses, or permits any other person to use, any stamp so removed, or who receives, buys, sells, gives away, or has in his possession any stamp so removed, or who makes any other fraudulent use of any stamp intended for cigars, or who removes from the place of manufacture any cigars not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years: Provided, That cigars packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, shall be exempt from the provisions of this section, and also from the provisions of section thirty-three hundred and ninety-three of the Revised Statutes, requiring a label to be affixed to each box. Removal without properly boxing, stamping, or branding; using false stamps, &c.
Sec. 16, act Mar. 1, 1879.

SEC. 3398. The absence of the proper revenue-stamp on any box of cigars sold, or offered for sale, or kept for sale, shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof, and such cigars shall be forfeited to the United States. Cigars packed for export.
Absence of stamps evidence of non-payment of tax.
Forfeiture.

Cigars manu-
factured on
shares, commis-
sion, or contract,
how stamped.

SEC. 3399. Whenever cigars of any description are manufactured, in whole or in part, upon commission or shares, or the material is furnished by one party and manufactured by another, or the material is furnished or sold by one party with an understanding or agreement with another that the cigars are to be received in payment therefor, or for any part thereof, the stamps required by law shall be affixed by the actual maker before the cigars are removed from the place of manufacturing. And in case of fraud on the part of either of said parties in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and cigars shall be forfeited to the United States; and every person engaged in such fraud or collusion shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years.

Fraud, penalty.

Forfeiture of
property for sell-
ing, &c., contrary
to law, using
false stamps, &c.

SEC. 3400. Every manufacturer of cigars who removes or sells any cigars without payment of the special tax as a cigar-manufacturer, or without having given bond as such, or without the proper stamps denoting the tax thereon; or who makes false or fraudulent entries of the manufacture or sale of any cigars; or makes false or fraudulent entries of the purchase or sale of leaf-tobacco, tobacco-stems, or other material used in the manufacture of cigars; or who affixes any false, forged, spurious, fraudulent, or counterfeit stamp, or imitation of any stamp, required by law to any box containing any cigars, shall, in addition to the penalties elsewhere provided in this Title for such offenses, forfeit to the United States all raw material and manufactured or partly manufactured tobacco and cigars, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

Falsely repre-
senting cigars to
have been made
prior to 20 July,
1863.

SEC. 3401. Every person who sells or offers for sale any cigars, representing the same to have been manufactured and the tax paid thereon prior to July twenty, eighteen hundred and sixty-eight, when the same were not so manufactured and the tax was not so paid, shall be liable to a penalty of five hundred dollars for each offense, and shall be deemed guilty of a misdemeanor, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Imported ci-
gars to pay tax;
stamps, when and
by whom affixed.

SEC. 3402. All cigars imported from foreign countries shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and canceled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and canceled, but shall be put up in boxes

containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacturers of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and canceling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. [As to imported cigarettes see § 3392 as amended.]

SEC. 3403. All cigars of every description, on hand after the first day of April, eighteen hundred and sixty-nine, shall be taken to have been either manufactured or imported after the passage of the internal-revenue act of July twentieth, eighteen hundred and sixty-eight, and shall be stamped accordingly. Every person who sells or offers for sale any imported cigars, or cigars purporting or claimed to have been imported, not put up in packages and stamped as provided by this chapter, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years. Cigars on hand after April 1, 1869. Selling imported cigars not packed and stamped as required by law, penalty.

SEC. 3404. Every person who purchases or receives for sale any cigars which have not been branded or stamped according to law, shall be liable to a penalty of fifty dollars for each such offense. Purchasing cigars not branded or stamped.

SEC. 3405. Every person who purchases or receives for sale any cigars from any manufacturer who has not paid the special tax shall be liable for each offense to a penalty of one hundred dollars, and to a forfeiture of all the said articles so purchased or received, or of the full value thereof. Buying cigars from a manufacturer who has not paid a special tax.

SEC. 3406. Whenever any stamped box containing cigars, cheroots, or cigarettes, is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon. And any person who willfully neglects or refuses so to do shall, for each such offense, be fined not exceeding fifty dollars and imprisoned not less than ten days nor more than six months. And any person who fraudulently gives away or accepts from another, or who sells, buys, or uses for packing cigars, cheroots, or cigarettes, any such stamped box, shall for each such offense be fined not exceeding one hundred dollars and be imprisoned not more than one year. Any revenue officer may destroy any emptied cigar-box upon which a cigar-stamp is found. Stamps on emptied cigar-boxes to be destroyed; penalty for neglect, &c. Destruction of emptied stamped cigar-box.

CHAPTER EIGHT.

BANKS AND BANKERS.

- Sec.
 3407. Definition of words "bank" and "banker."
 3408. Tax on deposits, capital, and circulation of banks and bankers; savings-banks exemptions.
 [3408 a.] Exemptions as to deposits in certain savings-banks.
 [3408 b.] No further collection of taxes on earnings of certain savings-banks.
 3409. Taxes, when payable; how calculated.
 [3409 a.] When banks are insolvent or bankrupt.
 3410. Capital of banks expired or converted into national banks.
 3411. Circulation, when exempted from tax.
 3412. Tax on notes of persons or State banks used as circulation, &c.

- Sec.
 [3412 a.] Authority to settle certain claims, &c.
 3413. Tax on notes of town, city, or municipal corporations paid out by banks, &c.
 [3413 a.] Tax on certain parties' own notes used for circulation and paid out by them.
 [3413 b.] Tax on circulation other than national banks used and paid out.
 [3413 c.] Return of amounts and payment of tax.
 3414. Banks' and bankers' monthly returns.
 3415. In default of return, Commissioner to estimate, &c.
 3416. State banks converted into national banks; returns, how made.
 3417. Certain provisions of this chapter not to apply to national banks.

Definition of words "bank" and "banker."

SEC. 3407. Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker.

SEC. 3408. There shall be levied, collected, and paid, as hereafter provided:

Tax on deposits.

First. A tax of one twenty-fourth of one per centum each month upon the average amount of the deposits of money, subject to payment by check or draft, or represented by certificates of deposit or otherwise, whether payable on demand or at some future day, with any person, bank, association, company, or corporation, engaged in the business of banking;

Tax on capital.

Second. A tax of one twenty-fourth of one per centum each month upon the capital of any bank, association, company, corporation, and on the capital employed by any person in the business of banking beyond the average amount invested in United States bonds: *Provided*, That the words "capital employed" shall not include money borrowed or received from day to day, in the usual course of business, from any person not a partner of or interested in the said bank, association, or firm;

Tax on circulation.

Third. A tax of one-twelfth of one per centum each month upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, or redeemed and on deposit for said bank; and an additional

tax of one-sixth of one per centum each month upon the average amount of such circulation, issued as aforesaid, beyond the amount of ninety per centum of the capital of any such bank, association, corporation, company, or person.

In the case of banks with branches, the tax herein provided shall be assessed upon the circulation of each branch severally, and the amount of capital of each branch shall be considered to be the amount allotted to it.

Associations or companies known as provident institutions, savings-banks, savings-funds, or savings institutions doing no other business than receiving and loaning or investing savings deposits shall be exempt from tax on so much of such deposits as they have invested in securities of the United States, and on two thousand dollars of savings deposits and nothing in excess thereof, made in the name of and belonging to any one person.

That all laws and parts of laws inconsistent with the provisions of this section, be, and the same are hereby repealed.

[SEC. 3408 a.] SEC. 22. * * * That in making further collections of internal-revenue taxes on bank deposits, no savings-bank, recognized as such by the laws of its State, and having no capital stock, shall, on account of mercantile or business deposits heretofore received, upon which no interest has been allowed to the parties making such deposits, be denied the exemptions allowed to savings-banks having no capital stock, and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits, without profit or compensation to the banks, if such bank has paid the lawful tax upon the entire average amount of such business or mercantile deposits; but nothing in this section shall be construed to extend said exemptions to deposits hereafter made, or in any way to affect the liability of such deposits to taxation. * * *

[SEC. 3408 b.] Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no farther collection of internal revenue taxes shall be made on the earnings¹ of savings banks or institutions for savings, having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits, without profit or compensation to the association or company, whether the earnings of the same have been or may hereafter be divided annually, semi-annually or at other periods.

SEC. 3409. The taxes provided in the preceding section [Sec. 3408] shall be paid semi-annually, on the first day of January and the first day of July; but the same shall be calculated at the rate per month as prescribed by said section, so that the tax for six months shall not be less than the aggregate would be if such taxes were collected monthly.

[SEC. 3409 a.] SEC. 22. That whenever and after any bank has ceased to do business by reason of insolvency or bankruptcy, no tax shall be assessed or collected, or paid into the Treasury of the United States, on account of such bank, which shall diminish the assets thereof necessary for the full payment of all its depositors; and such tax shall be abated from such national

On circulation of branch banks.

Exemptions as to deposits in savings-banks.

Sec. 22, act Mar. 1, 1879.

Act Mar. 1, 1879.

Exemptions as to deposits in certain savings-banks.

Act June 22, 1874.

An act for the relief of savings institutions having no capital stock, and doing business solely for the benefit of depositors.

No further collection of internal-revenue taxes on earnings of certain savings-banks.

Taxes, when payable.

How calculated.

Act Mar. 1, 1879.

Case of insolvency or bankruptcy of banks.

¹ It will be observed that this act has no reference to the tax on deposits.

*banks as are found by the Comptroller of the Currency to be insolvent; and the Commissioner of Internal Revenue, when the facts shall so appear to him, is authorized to remit so much of said tax against insolvent State and savings banks as shall be found to affect the claims of their depositors. * * **

Capital of banks expired or converted into national banks.

SEC. 3410. The capital of any State bank or banking association which has ceased or shall cease to exist, or which has been or shall be converted into a national bank, shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid.

Circulation, when exempted from tax.

SEC. 3411. Whenever the outstanding circulation of any bank, association, corporation, company, or person is reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation; and whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, under such regulations as the Secretary of the Treasury shall prescribe, it shall be exempt from any tax upon such circulation.

Tax on notes of persons or State banks used as circulation, &c.

SEC. 3412. Every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any person, or of any State bank or State banking association, used for circulation and paid out by them.

Act Mar. 3, 1875.

An act to authorize the Secretary of the Treasury to adjust and remit certain taxes and penalties claimed to be due from mining and other corporations, and for other purposes.

[SEC. 3412 a.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to settle and release any claims for tax on circulation of evidences of indebtedness made against any mining, manufacturing or other corporations other than against any national banking-association, State bank, or banking-association, by such corporations paying the tax, without penalty, that shall have accrued thereon since November first, eighteen hundred and seventy-three; and that the provisions of section three thousand four hundred and twelve of the Revised Statutes of the United States shall not be construed in pending cases, except as to national banking-associations, to apply to such evidences of indebtedness issued and reissued prior to the passage of this act, but said section shall be construed as applying to such evidences of indebtedness issued after the passage hereof.*

Tax on notes of town, city, or municipal corporations, paid out by banks, &c.

SEC. 3413. Every national banking association, State bank, or banker, or association, shall pay a tax of ten per centum on the amount of notes of any town, city, or municipal corporation, paid out by them.

Act Feb. 8, 1875.

Ten per cent. tax on parties, other than national banks, on their own notes used for circulation, and paid out.

[SEC. 3413 a.] SEC. 19. *That every person, firm, association other than national bank associations, and every corporation, State bank, or State banking association, shall pay a tax of ten per centum on the amount of their own notes used for circulation and paid out by them.*

Act Feb. 8, 1875.

Ten per cent. tax on circulation of other than national banks used and paid out.

[SEC. 3413 b.] SEC. 20. *That every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, shall pay a like tax of ten per centum on the amount of notes of any person, firm, asso-*

ciation other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them.

[SEC. 3413 c.] SEC. 21. *That the amount of such circulating notes, and of the tax due thereon, shall be returned, and the tax paid at the same time, and in the same manner, and with like penalties for failure to return and pay the same, as provided by law for the return and payment of taxes on deposits, capital, and circulation, imposed by the existing provisions of internal revenue law.*

Act Feb. 3, 1875.

Return of
amounts and pay-
ment of tax.

SEC. 3414. A true and complete return of the monthly amount of circulation, of deposits, and of capital, as aforesaid, and of the monthly amount of notes of persons, town, city, or municipal corporation, State banks, or State banking associations paid out as aforesaid for the previous six months, shall be made and rendered in duplicate on the first day of December and the first day of June, by each of such banks, associations, corporations, companies, or persons, with a declaration annexed thereto, under the oath of such person, or of the president or cashier of such bank, association, corporation, or company, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful statement of the amounts subject to tax, as aforesaid; and one copy shall be transmitted to the collector of the district in which any such bank, association, corporation, or company is situated, or in which such person has his place of business, and one copy to the Commissioner of Internal Revenue.

Banks' and
bankers' monthly
returns.

SEC. 3415. In default of the returns provided in the preceding section, the amount of circulation, deposit, capital, and notes of persons, town, city, and municipal corporations, State banks, and State banking associations paid out, as aforesaid, shall be estimated by the Commissioner of Internal Revenue, upon the best information he can obtain. And for any refusal or neglect to make return and payment, any such bank, association, corporation, company, or person so in default shall pay a penalty of two hundred dollars, besides the additional penalty and forfeitures provided in other cases.

In default of
return, Commis-
sioner to esti-
mate, &c.

SEC. 3416. Whenever any State bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, by any agreement or understanding whatever with the representatives of such State bank or banking association, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such State bank or banking association.

State banks
converted into
national banks;
returns, how
made.

SEC. 3417. The provisions of this chapter, relating to the tax on the deposits, capital, and circulation of banks, and to their returns, except as contained in sections thirty-four hundred and ten, thirty-four hundred and eleven, thirty-

Certain provis-
ions of this chap-
ter not to apply
to national banks.

Act Feb. 18, four hundred and twelve, *thirty-four hundred and thirteen*, 1875. and thirty-four hundred and sixteen, and such parts of sections thirty-four hundred and fourteen, and thirty-four hundred and fifteen as relate to the tax of ten per centum on certain notes,¹ shall not apply to associations which are taxed under and by virtue of Title "NATIONAL BANKS."

CHAPTER NINE.

STAMP-TAXES ON SPECIFIC OBJECTS.

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| <p>Sec.
 3418. Tax on bank-checks, &c.
 [3418 a.] Stamps not required on certain savings-banks' receipts.
 3419. Tax on medicines or preparations, perfumery, cosmetics, &c.
 3420. Official checks, &c., exempt.
 3421. Unstamped checks not admitted in evidence.
 3422. Omission to stamp bank-checks, &c.; penalties and remedies.
 3423. Cancellation of stamps; penalty; proprietary stamps.
 3424. Method of cancellation.
 3425. Stamps, how supplied.
 3426. Redemption of stamps, &c.
 [3426 a.] Proviso as to documentary stamps.
 [3426 b.] Limitations of time for presentation of stamps.
 3427. Stamps furnished to certain officers, &c., for sale; bond; commissions.
 3428. Regulations as to disposal and safe-keeping of stamps.
 3429. Forging, counterfeiting, &c., or fraudulently using or selling stamps, &c.; penalties.</p> | <p>Sec.
 3430. Selling or removing articles for sale without affixing stamps; penalty.
 Articles in Schedule A may be exported without payment of tax.
 3431. Removing stamps from articles in Schedule A, &c.; penalty.
 3432. Selling, &c., articles in Schedule A without affixing stamps; penalty.
 3433. Articles in Schedule A intended for exportation, to be manufactured in bonded warehouses.
 [3433 a.] Withdrawal of alcohol by manufacturer of perfumery, &c.
 3434. Removal in bond to Pacific coast for exportation.
 3435. Persons offering for sale articles in Schedule A deemed manufacturers.
 3436. Medicines compounded according to pharmacopœias, &c., exempt.
 [3436 a.] Exemption of certain medicinal articles.
 3437. Assessment of stamp taxes where articles are removed without being stamped.
 Schedule A.</p> |
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Tax on bank-checks, &c.

Sec. 15, act Feb. 8, 1875.

Act Mar. 3, 1875.

No stamp required on receipt in receipt-book of certain savings-banks.

Tax on medicine or preparations, perfumery, cosmetics, &c.

SEC. 3418. There shall be levied, collected, and paid for and in respect of every *bank-check, draft, order, or voucher for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust-company, * * * * ** by any person who makes, signs, or issues the same, or for whose use or benefit the same is made, signed, or issued, *two cents.*

[SEC. 3418 a.] **SEC. 6.** *That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes", approved February eighth, eighteen hundred and seventy-five, shall be construed * * **

to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings having no capital stock, and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits without profit or compensation to the association or company, when money is paid to a depositor on his pass-book.

SEC. 3419. There shall be levied, collected, and paid on the articles mentioned in Schedule A, and in the manner hereinafter provided, the taxes mentioned in said schedule;

¹Sections 3413 a, 3413 b, and 3413 c are not embraced in this exception because they are, in fact, sections 19, 20, and 21 of the act of February 8, 1875.

and all the provisions of this chapter relating to dies, stamps, adhesive stamps, and stamped duties, shall extend to and include (except where otherwise provided for, or manifestly impracticable) all the articles or objects enumerated in schedule marked A, subject to stamp duties, and shall apply to the provisions in relation thereto.

SEC. 3420. All bank-checks, drafts, or orders, as aforesaid, issued by the officers of the United States Government, or by officers of any State, county, town, or other municipal corporation, are exempt from taxation: *Provided*, That it is the intent hereby to exempt from liability to taxation such State, county, town, or other municipal corporations in the exercise only of functions strictly belonging to them in their ordinary governmental and municipal capacity. Official checks
&c., exempt.

SEC. 3421. No bank-check, draft, or order, required by law to be stamped, which is issued without being duly stamped, nor any copy thereof, shall be admitted or used in evidence in any court until a legal stamp, denoting the amount of tax, is affixed thereto, as prescribed by law. And it shall not be lawful to record any instrument, document, or paper required by law at the time of its issue to be stamped, unless a stamp or stamps of the proper amount shall have been affixed, and canceled in the manner required by law; and the record of any such instrument, upon which the proper stamp or stamps aforesaid shall not have been duly affixed and canceled, shall be utterly void and shall not be used in evidence. Unstamped
checks not ad-
mitted in evi-
dence.

SEC. 3422. Any person or persons who shall make, sign, or issue, or who shall cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any draft, or order, for the payment of money, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the tax chargeable thereon, and canceled in the manner required by law, with intent to evade the provisions of this Title, shall, for every such offense, forfeit the sum of fifty dollars, and such instrument, document, * * paper, draft, or order, not being stamped according to law, shall be deemed invalid and of no effect: *Provided*, That hereafter, in all cases where the party has not affixed to any instrument the stamp required by law thereon, at the time of making or issuing the said instrument, and he or they, or any party having an interest therein, shall be subsequently desirous of affixing such stamp to said instrument, or if said instrument be lost, to a copy thereof, he or they shall appear before the collector of the revenue of the proper district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of double the amount of tax remaining unpaid, but in no case less than five dollars, and where the whole amount of the tax denoted by the stamp required shall exceed the sum of fifty dollars, on payment also of interest, at the rate of six per centum on said tax from the day on which such stamp ought to have been affixed, affix the proper stamp to such instrument or copy, and note upon the margin thereof the Omission to
stamp bank-
checks, &c.; pen-
alties and reme-
dies.

Act Feb. 27,
1877.

Act Feb. 1876.

date of his so doing, and the fact that such penalty has been paid; and the same shall thereupon be deemed and held to be as valid, to all intents and purposes, as if stamped when made or issued: *And provided further, That where it shall appear to said collector, upon oath or otherwise, to his satisfaction, that any such instrument has not been duly stamped at the time of making or issuing the same, by reason of accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States of the stamps, or to evade or delay the payment thereof, then, and in such case, if such instrument, or, if the original be lost, a copy thereof, duly certified by the officer having charge of any records in which such original is required to be recorded, or otherwise duly proven to the satisfaction of the collector, shall, within twelve calendar months after the making or issuing thereof, be brought to the said collector of revenue to be stamped, and the stamp tax chargeable thereon shall be paid, it shall be lawful for the said collector to remit the penalty aforesaid, and to cause such instrument to be duly stamped. And when the original instrument, or a certified or duly proved copy thereof, as aforesaid, duly stamped so as to entitle the same to be recorded, shall be presented to the clerk, register, recorder, or other officer having charge of the original record, it shall be lawful for such officer, upon the payment of the fee legally chargeable for the recording thereof, to make a new record thereof, or to note upon the original record the fact that the error or omission in the stamping of said original instrument, has been corrected pursuant to law; and the original instrument, or such certified copy of the record thereof may be used in all courts and places in the same manner and with like effect as if the instrument had been originally stamped. But no right acquired in good faith before the stamping of such instrument or copy thereof, and the recording thereof, as herein provided, if such record be required by law, shall in any manner be affected by such stamping as aforesaid.*

Stamps to be canceled; penalty for their fraudulent use; proprietary stamps.

SEC. 3423. In all cases where an adhesive stamp is used for denoting any tax imposed under this chapter, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this chapter without so effectually canceling and obliterating such stamp, except as before mentioned, shall forfeit the sum of fifty dollars: *Provided, That any proprietor of proprietary articles, or articles subject to stamp-tax under Schedule A, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his own dies or designs for stamps to be used thereon, which shall be made under the direction and retained in the possession of the said Commissioner, for the separate use of such proprietor, and shall not be duplicated to any other person; and that in all cases where such stamp is used, instead of said proprietor writing the date thereon, the said stamp*

shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp will be effectually destroyed; and, in default thereof, such proprietor shall be liable to a penalty of fifty dollars. And every person who fraudulently obtains or uses any of the aforesaid stamps, or designs therefor, or who forges or counterfeits, or causes or procures to be forged or counterfeited, any representation or similitude, or colorable imitation of the said last-mentioned stamp, or any engraver or printer who sells or gives away said stamps, or selling the same, or, being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, has knowingly or fraudulently in his possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall forfeit the said stamps and the articles upon which they are placed, shall be deemed guilty of felony, and be punished by a fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. [Sec § 3446 as amended.]

SEC. 3424. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this chapter, as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of proprietary articles, or articles included in Schedule A. [Sec § 3446 as amended.]

Method of cancellation.

SEC. 3425. The Commissioner of Internal Revenue is authorized to sell and supply to collectors, deputy-collectors, postmasters, stationers, or any other persons, at his discretion, adhesive stamps, or stamped paper, as herein provided for, in amounts of not less than fifty dollars, upon the payment, at the time of delivery, of the amount of duties said stamps or stamped paper, so sold or supplied, represent, and may allow, upon the aggregate amount of such stamps, the sum of not exceeding five per centum as commission to such purchasers; but the cost of any paper shall be paid by the purchaser of such stamped paper. The proprietor of articles named in Schedule A, who furnishes his own die or design for stamps to be used especially for his own proprietary articles, shall be allowed the following commissions: On amounts purchased at one time of not less than fifty dollars nor more than five hundred dollars, five per centum; and on amounts over five hundred dollars, ten per centum on the whole amount purchased: *Provided*, That the Commissioner may, from time to time, deliver to any manufacturer of friction or other matches, cigar-lights, or wax-tapers, a suitable quantity of adhesive or other stamps, such as may be prescribed for use in such cases, without prepayment therefor, on a credit not exceeding sixty days, requiring, in advance, such security as he may judge necessary to secure payment therefor to the Treasurer of the United States, within the time prescribed for such payment. And upon

Stamps, how supplied.

all bonds or other securities taken by said Commissioner, under the provisions of this chapter, suits may be maintained by said Treasurer in the circuit or district court of the United States, in the several districts where any of the persons giving said bonds or other securities reside or may be found, in any appropriate form of action.

Redemption of stamps, &c.

Sec. 17, act Mar. 1, 1879.

SEC. 3426. *The Commissioner of Internal Revenue may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps issued under the provisions of this title, or of any internal-revenue act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected; and such allowance or redemption shall be made either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same cannot be so returned: Provided, That nothing herein shall be held as authorizing redemption of, or allowance for, any of the stamps allowance for which is prohibited by the provisions of "An act relative to the redemption of unused stamps," approved July twelfth, eighteen hundred and seventy-six.*

Act July 12, 1876.

Proviso as to documentary stamps.

[SEC. 3426 a.] * * * *Provided, That from and after the passage of this act no allowance shall be made for documentary stamps, except those of the denomination of two cents, which when presented to the Commissioner of Internal Revenue are not found to be in the same condition as when issued by the Internal Revenue Department, or, if so required by the said Commissioner, when the person presenting the same cannot satisfactorily trace the history thereof from their issue to their presentation as aforesaid.*

Sec. 17, act Mar. 1, 1879.

Limitations of time for presentation of stamps.

[SEC. 3426 b.] *That claims for allowance on account of stamps arising under section thirty-four hundred and twenty-six of the Revised Statutes as restricted by "an act relative to the redemption of unused stamps, approved July twelfth eighteen hundred and seventy-six," may be allowed, if presented within three years after the purchase of said stamps from the government, or a government agent for the sale of stamps, and not otherwise: Provided, That no existing claim for the redemption of or allowance for any internal-revenue stamps other than the two-cent documentary stamps shall be allowed, unless presented within one year from the date of the passage of this act: Provided further, That from and after June thirtieth, eighteen hundred and seventy-nine, no allowance shall be made, in any manner, for documentary stamps other than those of the denomination of two cents.*

Stamps furnished to certain officers, &c., for sale.

SEC. 3427. *In any collection-district where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped paper and*

adhesive stamps, as provided in this chapter, are insufficient, the Commissioner is authorized to supply to collectors, assistant treasurers of the United States, designated depositaries, and postmasters, without prepayment therefor, suitable quantities of stamped paper, as aforesaid, and of adhesive stamps, as required by this chapter; and he may in advance require of any such person a bond, with sufficient sureties, in an amount equal to the value of any such stamped paper or stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts sold or not remaining on hand. And he shall allow to such persons the highest rates of commissions allowed to any other parties purchasing such stamped paper or stamps. It shall be the duty of such collector to supply his deputies with, or to sell to other parties within his district who may apply therefor, such stamped paper and adhesive stamps, upon the same terms allowed by law, or under the regulations of the said Commissioner.

Bond.

Commissions.

SEC. 3428. The Commissioner of Internal Revenue is authorized to make such regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public, in relation to the matters provided in the preceding section, as he may deem necessary and expedient. And the Secretary of the Treasury may, from time to time, make such regulations as he may find necessary to insure the safe-keeping or to prevent the illegal use of all such stamped paper and adhesive stamps.

Regulations as to disposal and safe-keeping of stamps.

SEC. 3429. *If any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, which shall have been provided, or may hereafter be provided, made, or used in pursuance of the provisions of this chapter, or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the impression, or any part of the impression, of any such stamp, die, plate, or other instrument as aforesaid, upon any paper, or shall stamp or mark, or cause or procure to be stamped or marked, any paper, with any such forged or counterfeited stamp, die, plate, or other instrument, or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed, or any part thereof; or if any person shall utter, or sell, or expose to sale, any paper, article, or thing, having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or*

Forging, counterfeiting, &c., or fraudulently using stamps or selling stamps, &c.; penalties.

Sec. 17, act Mar. 1, 1879.

other instrument, which shall have been provided, made, or used in pursuance of this chapter, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps, and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing, charged with taxes imposed by law, in violation of the provisions of this section.

Selling or removing articles for sale without affixing stamps; penalty.

SEC. 3430. Whenever any person makes, prepares, and sells, or removes for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction-matches, cigar-lights, wax-tapers, and playing-cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, as enumerated and mentioned in Schedule A, without affixing thereto an adhesive stamp or label denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided, That lucifer or friction matches, and cigar-lights, and wax-tapers, and all articles upon which a tax is imposed by law, as enumerated and mentioned in Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes, may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations as the Commissioner of Internal Revenue may prescribe.*

Sec. 12, act Mar. 1, 1879.

Removal of matches, &c., and articles in Sched. A for export without payment of tax.

SEC. 3431. Every manufacturer or maker of any of the articles for sale mentioned in Schedule A, who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp-duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

Removing stamps from articles in Schedule A, &c.; penalty.

SEC. 3432. Every maker or manufacturer of any of the articles or commodities mentioned in Schedule A, who, to evade the duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any article or commodity, manufactured as aforesaid, before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who to evade as aforesaid hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.

Selling, &c., articles in Schedule A without affixing stamp; penalty.

SEC. 3433. All medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two¹: *Provided*, That such manufacturer² shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the

Articles in Schedule A intended for exportation to be manufactured in bonded warehouses.

¹ See proviso to sec. 3430 added by act March 1, 1879.

² This word "manufacturer" is erroneously printed "manufactory" in *Revised Statutes*, edition of 1878.

provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials

Act Feb. 27, 1877. *except distilled spirits* so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Act Mar. 1, 1879.

Withdrawal of alcohol by manufacturer of perfumery, &c.

[SEC. 3433 a.] SEC. 20. *That under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of perfumery, medicines, or preparations for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages from any distillery-warehouse, so much alcohol as he may require for the said purpose, without the payment of the internal-revenue tax thereon.*

Removal in bond to Pacific coast for exportation.

SEC. 3434. Any article manufactured in a bonded warehouse established under the preceding section [Sec. 3433], and situated in any of the Atlantic States, may be removed therefrom for transportation to a customs bonded warehouse at any port on the Pacific coast of the United States, for the purpose only of being exported therefrom, under such regulations and upon the execution of such bonds or other security as the Secretary of the Treasury may prescribe.

Persons offering for sale articles in Schedule A deemed manufacturers.

SEC. 3435. Every person who offers or exposes for sale any of the articles named in Schedule A, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties,

liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp-tax, respectively, prescribed in said schedule.

SEC. 3436. No stamp-tax shall be imposed upon any un-
 compounded medicinal drug or chemical, nor upon any medicine compounded according to the United States or other national pharmacopœia, or of which the full and proper formula is published in any of the dispensatories now or hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, when not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, or journals as aforesaid; nor upon medicines sold to or for the use of any person, which may be mixed and compounded for said person according to the written receipt or prescription of any physician or surgeon. But nothing in this section shall be construed to exempt from stamp-tax any medicinal articles, whether simple or compounded by any rule, authority, or formula, published or unpublished, which are put up in a style or manner similar to that of patent or proprietary medicines in general, or advertised in newspapers or by public handbills for popular sale and use, as having any special proprietary claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect, whether such claim be real or pretended.

Medicines compounded according to pharmacopœias, &c., exempt.

[SEC. 3436 a.] SEC. 22. *That hereafter nothing contained in the internal revenue laws shall be construed so as to authorize the imposition of any stamp tax upon any medicinal articles prepared by any manufacturing chemist, pharmacist, or druggist, in accordance with a formula published in any standard dispensatory or pharmacopœia in common use by physicians and apothecaries, or in any pharmaceutical journal issued by any incorporated college of pharmacy, when such formula and where found shall be distinctly referred to on the printed label attached to such article, and no proprietary interest therein is claimed. Neither shall any stamp be required when the formula of any medicinal preparation shall be printed on the label attached to such article where no proprietorship in such preparation shall be claimed.*

Act Feb. 3, 1873.

Exemption from stamp tax of certain medicinal articles.

SEC. 3437. Whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and,

Assessment of stamp taxes when article is removed without being stamped.

upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

Schedule A.

SCHEDULE A.

Medicines or preparations.

MEDICINES OR PREPARATIONS.

For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any pills, powders, tinctures, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has or claims to have any private formula, or occult secret, or art for the making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters-patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows:

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed, at retail price or value, the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.

Perfumery, cosmetics, &c.

PERFUMERY AND COSMETICS, ETC.

For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any essence, extract, toilet-water, cosmetic, hair-oil, pomade, hair-dressing, hair-restorative, hair-dye, tooth-wash, dentifrice, tooth-paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle,

pot, phial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.

Friction-matches, or lucifer-matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing one hundred matches or less, for each parcel or package, one cent.

When in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package, two cents.

And for every additional one hundred matches or fractional part thereof, one cent.

For wax-tapers, double the rates herein imposed upon friction or lucifer-matches; on cigar-lights, made in part of wood, wax, glass, paper, or other materials, in parcels or packages containing twenty-five lights or less in each parcel or package, one cent.

When in parcels or packages containing more than twenty-five and not more than fifty lights, two cents.

For every additional twenty-five lights or fractional part of that number, one cent additional.

PLAYING-CARDS.

Playing-cards.

For and upon every pack not exceeding fifty-two cards in number, irrespective of price or value, five cents.

CHAPTER TEN.

LEGACIES AND SUCCESSIONS.

Sec.

3438. Tax on legacies, &c.

3439. Tax on successions.

Sec.

3440. Assessment and collection of legacy and succession taxes.

SEC. 3438. There shall be paid to the United States, in respect of every legacy or distributive share arising from personal property, and of any personal property or interest ^{Tax on legacies, &c.}

therein, which is now subject to tax or duty under the provisions of acts in force prior to the first day of October, eighteen hundred and seventy, a duty or tax as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property as aforesaid, at the rate of one dollar for each and every hundred dollars of the clear value of such interest in such property.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister of the person who died possessed, as aforesaid, at the rate of two dollars for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother, of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother, of the person who died possessed, as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at the rate of six dollars for each and every hundred dollars of the clear value of such interest: *Provided*, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty: *And provided further*, That any legacy or share of personal property passing, as aforesaid, to a minor child of the person who died possessed, as aforesaid, shall be exempt from taxation under this section, unless such legacy or share exceeds the sum of one thousand dollars, in which case the excess only above that sum shall be liable to such taxation.

Tax on successions.

SEC. 3439. There shall be levied and paid to the United States in respect of every succession which is now subject to tax under the provisions of acts in force, prior to the first day of October, eighteen hundred and seventy, according to the value thereof, the following duties, that is to say:

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one dollar per centum upon such value.

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of two dollars per centum upon such value.

Where the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of four dollars per centum upon such value.

Where the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of five dollars per centum upon such value.

Where the successor shall be in any other degree of collateral consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of six dollars per centum upon such value.

SEC. 3440. The Commissioner of Internal Revenue is required to make the inquiries, determinations, and assessments, provided by acts in force, prior to the first day of October, eighteen hundred and seventy, of all taxes upon legacies and successions liable to be assessed or accruing thereon under the provisions of such acts; and he shall certify such assessments, when made, to the proper collectors, respectively, who shall proceed to collect and account for taxes so certified in the same manner as is provided for the collection of the same by such acts.

Assessment and collection of legacy and succession taxes.

CHAPTER ELEVEN.

PROVISIONS COMMON TO SEVERAL OBJECTS OF TAXATION.

- Sec.
3441. Drawback on fermented liquors and articles in Schedule A, &c.
3442. Certificates of drawback receivable for taxes.
3443. Fraudulent claims of drawback.
3444. Collector's monthly account of articles in bonded warehouses and articles exported.
3445. Changes of stamps, instruments for attaching, protecting, and canceling.
3446. Power to establish, alter, or change internal-revenue stamps, marks, or labels, &c.
- [3446 a.] Stamps to be sent to officers by mail, registered.
3447. Where mode of assessing or collecting any tax is not provided for; regulations.
3448. Internal-revenue laws, when co-extensive with jurisdiction of United States.
3449. Removing any liquors or wines under other than trade names; penalty.
3450. Removing or concealing articles with intent to defraud the United States of tax; forfeiture and penalty.
3451. Fraudulently executing documents required by internal-revenue law; penalty.

- Sec.
3452. Having property in possession with intent to sell in fraud of law, or to evade taxes; penalty.
3453. Seizure of property found in possession in fraud of revenue laws.
3454. Sales to evade tax; forfeiture.
3455. Disposing of or receiving empty stamped packages, &c.; penalties.
3456. Penalty and forfeiture by distillers, rectifiers, wholesale liquor-dealers, and manufacturers of tobacco or cigars, for omitting things required and for doing things forbidden.
3457. Package included in forfeiture of goods.
3458. Goods seized may be delivered to marshal before process issues, &c.
3459. Bailing of goods seized; sale for want of bail.
3460. Proceedings on seizure of goods valued at \$500 or less.
3461. Application for remission, and return of proceeds; distribution.
3462. Search-warrants.
3463. Detection and punishment of frauds.
- [3463 a.] Detailed statement to Congress.
3464. Purchasing for the government goods subject to tax.
3465. Construction of certain revenue acts.

SEC. 3441. *There shall be an allowance of drawback on fermented liquors and on all articles mentioned in Schedule A, on which any internal tax shall have been paid, except lucifer or*

Drawback on fermented liquors, articles in Schedule A, &c.

Sec. 17, act Mar.
1, 1879.

friction matches, cigar-lights, and wax-tapers, equal in amount to the tax paid thereon, and no more, when exported, to be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: Provided, That no allowance of drawback shall be made for any such articles exported prior to March thirty-first, eighteen hundred and sixty-eight. The evidence that any such tax has been paid as aforesaid shall be furnished to the satisfaction of the Commissioner of Internal Revenue by the person claiming the allowance of drawback, and the amount shall be ascertained under such regulations as shall be prescribed from time to time by the Commissioner, under the direction of the Secretary of the Treasury. And the said Secretary may make such regulations with regard to the form of certificates of drawback, and the issuing thereof, as he may deem necessary.

Certificates of
drawback receiv-
able for taxes.

SEC. 3442. Certificates of drawbacks, issued in pursuance of the preceding section, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of taxes imposed by this Title.

Fraudulent
claims of draw-
back.

SEC. 3443. Whenever any person fraudulently claims or seeks to obtain an allowance of drawback on goods, wares, or merchandise on which no internal duty shall have been paid, or fraudulently claims any greater allowance of drawback than the tax actually paid as aforesaid, he shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury.

Collector's
monthly account
of articles in
bonded ware-
houses, and arti-
cles exported.

SEC. 3444. Every collector who has charge of any warehouse in which distilled spirits, or other articles, are stored in bond, shall render a monthly account of all such articles to the Commissioner of Internal Revenue, by whom such account shall be examined and adjusted monthly, so as to exhibit a true statement of the responsibility of such collector thereon. In adjusting such account, the collector shall be charged with all the articles which may have been deposited or received under the provisions of law, in any warehouse in his district and under his control, and shall be credited with all such articles shown to have been removed therefrom according to law, including transfers to other collectors and to his successor in office, and also whatever allowances may have been made in accordance with law to any owner of such goods or articles for leakage or other losses. And every collector from whose district any distilled spirits, tobacco, snuff, or cigars are shipped in bond, under the provisions of this Title, shall render a monthly account of the same to the Commissioner of Internal Revenue, showing the amount of each article produced and shipped in bond, the amounts of which the exportation is completed according to law, and the amount remaining unaccounted for at the end of each month; also any excesses or deficiencies on the amounts originally reported as shipped.

Changes of
stamps, instru-
ments for attach-
ing, protecting,
and cancelling.

SEC. 3445. The Commissioner of Internal Revenue may make such change in stamps, and may prescribe such instruments or other means for attaching, protecting, and canceling stamps, for tobacco, snuff, cigars, distilled spirits,

and fermented liquors, or either of them, as he and the Secretary of the Treasury shall approve; such instruments to be furnished by the United States to the person using the stamps to be affixed therewith, under such regulations as the Commissioner of Internal Revenue may prescribe.

SEC. 3446. *The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may establish and, from time to time, alter or change the form, style, character, material, and device of any stamp, mark, or label used under any provision of the laws relating to internal revenue. Such stamps shall be attached, protected, removed, canceled, obliterated, and destroyed, in such manner and by such instruments or other means as he, with the approval of the Secretary of the Treasury, may prescribe; and he is hereby authorized and empowered to make, with the approval of the Secretary of the Treasury, all needful regulations relating thereto; and all pains, penalties, fines, and forfeitures now provided by law relating to internal-revenue stamps shall apply to and have full force and effect in relation to any and all stamps which may or shall be so established by the Commissioner of Internal Revenue: Provided, Such stamps or device or instrument or means of removal or obliteration, shall entail no additional expense upon the persons required to affix or use the same.*

Power to establish, alter, or change internal-revenue stamps, marks, or labels, &c.

Sec. 18, act Mar. 1, 1879.

See §§ 321, 3238, 3312, 3328, 3341, 3369, 3393, 3423, 3424, 3445.

[SEC. 3446 a.] * * * *And hereafter the transmission of internal revenue stamps to the officers of the internal revenue service shall be made through the mails of the United States in registered packages.* * * *

Leg., Ex., and Jud. app. act of August 15, 1876. Stamps to be sent to officers by mail, registered.

SEC. 3447. Whenever the mode or time of assessing or collecting any tax which is imposed is not provided for, the Commissioner of Internal Revenue may establish the same by regulation. He may also make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

Where mode of assessing or collecting any tax is not provided for; regulations.

SEC. 3448. The internal-revenue laws imposing taxes on distilled spirits, fermented liquors, tobacco, snuff, and cigars shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within a collection-district or not.

Internal-revenue laws, when co-extensive with jurisdiction of United States.

SEC. 3449. Whenever any person ships, transports, or removes any spirituous or fermented liquors or wines, under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the casks or packages containing the same, or causes such act to be done, he shall forfeit said liquors or wines, and casks or packages, and be subject to pay a fine of five hundred dollars.

Removing any liquors or wines under other than trade-names; penalty.

SEC. 3450. Whenever any goods or commodities for or in respect whereof any tax is or shall be imposed, or any materials, utensils, or vessels proper or intended to be made use of for or in the making of such goods or commodities are removed, or are deposited or concealed in any place, with intent to defraud the United States of such tax, or any part thereof, all such goods and commodities, and all such materials, utensils, and vessels, respectively, shall be forfeited; and in every such case all the casks, vessels, cases,

Removing or concealing articles with intent to defraud United States of tax; forfeiture and penalty.

or other packages whatsoever, containing, or which shall have contained, such goods or commodities, respectively, and every vessel, boat, cart, carriage, or other conveyance whatsoever, and all horses or other animals, and all things used in the removal or for the deposit or concealment thereof, respectively, shall be forfeited. And every person who removes, deposits, or conceals, or is concerned in removing, depositing, or concealing any goods or commodities for or in respect whereof any tax is or shall be imposed, with intent to defraud the United States of such tax or any part thereof, shall be liable to a fine or penalty of not more than five hundred dollars. And all boilers, stills, or other vessels, tools and implements, used in distilling or rectifying, and forfeited under any of the provisions of this Title, and all condemned material, together with any engine or other machinery connected therewith, and all empty barrels, and all grain or other material suitable for distillation, shall, under the direction of the court in which the forfeiture is recovered, be sold at public auction, and the proceeds thereof, after deducting the expenses of sale, shall be disposed of according to law. And all spirits or spirituous liquors which may be forfeited under the provisions of this Title, unless herein otherwise provided, shall be disposed of by the Commissioner of Internal Revenue as the Secretary of the Treasury may direct.

Fraudulently executing documents required by internal-revenue laws; penalty.

SEC. 3451. Every person who simulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of the internal-revenue laws, or by any regulation made in pursuance thereof, or who procures the same to be falsely or fraudulently executed, or who advises, aids in, or connives at such execution thereof, shall be imprisoned for a term not less than one year nor more than five years; and the property to which such false or fraudulent instrument relates shall be forfeited. [See §§ 5418 and 5479 in Appendix.]

Having property in possession with intent to sell in fraud of law, or to evade taxes; penalty.

SEC. 3452. Every person who shall have in his custody or possession any goods, wares, merchandise, articles, or objects on which taxes are imposed by law, for the purpose of selling the same in fraud of the internal revenue laws, or with design to avoid payment of the taxes imposed thereon, shall be liable to a penalty of five hundred dollars or not less than double the amount of taxes fraudulently attempted to be evaded.

Seizure of property found in possession in fraud of revenue laws; forfeitures.

SEC. 3453. All goods, wares, merchandise, articles, or objects, on which taxes are imposed, which shall be found in the possession, or custody, or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal-revenue laws, or with design to avoid payment of said taxes, may be seized by the collector or deputy collector of the proper district, or by such other collector or deputy collector as may be specially authorized by the Commissioner of Internal Revenue for that purpose, and shall be forfeited to the United States. And all raw materials found in the possession of any person intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulently selling such manufactured

articles, or with design to evade the payment of said tax; and all tools, implements, instruments, and personal property whatsoever, in the place or building, or within any yard or inclosure where such articles or raw materials are found, may also be seized by any collector or deputy collector, as aforesaid, and shall be forfeited as aforesaid. The proceedings to enforce such forfeitures shall be in the nature of a proceeding in rem in the circuit court or district court of the United States for the district where such seizure is made.

SEC. 3454. Whenever any person who is liable to pay any tax upon any goods, wares, or merchandise, sells or causes or allows the same to be sold before the tax is paid to which said property is liable, with intent to avoid such tax, or in fraud of the internal-revenue laws, any debt contracted in such sale, and any security given therefor, unless the same shall have been bona fide transferred to an innocent holder, shall be void, and the collection thereof shall not be enforced in any court. And if such goods, wares, or merchandise have been paid for, in whole or in part, the sum so paid shall be deemed forfeited, and any person who shall sue for the same in an action of debt shall recover from the seller the amount so paid, one half to his own use and the other half to the use of the United States.

Sales to evade tax; forfeiture.

SEC. 3455. Whenever any person sells, gives, purchases, or receives any box, barrel, bag, vessel, package, wrapper, cover, or envelope of any kind, stamped, branded, or marked in any way so as to show that the contents or intended contents thereof have been duly inspected, or that the tax thereon has been paid, or that any provision of the internal-revenue laws has been complied with, whether such stamping, branding, or marking may have been a duly authorized act or may be false and counterfeit, or otherwise without authority of law, said box, barrel, bag, vessel, package, wrapper, cover, or envelope being empty, or containing anything else than the contents which were therein when said articles had been so lawfully stamped, branded, or marked by an officer of the revenue, he shall be liable to a penalty of not less than fifty nor more than five hundred dollars. And every person who makes, manufactures, or produces any box, barrel, bag, vessel, package, wrapper, cover, or envelope, stamped, branded, or marked, as above described, or stamps, brands, or marks the same, as hereinbefore recited, shall be liable to penalty as before provided in this section. And every person who violates the foregoing provisions of this section, with intent to defraud the revenue, or to defraud any person, shall be liable to a fine of not less than one thousand nor more than five thousand dollars, or to imprisonment for not less than six months nor more than five years, or to both, at the discretion of the court. And all articles sold, given, purchased, received, made, manufactured, produced, branded, stamped, or marked in violation of the provisions of this section, and all their contents, shall be forfeited to the United [States].

Disposing of or receiving empty stamped packages, &c.; penalties.

Manufacturing, &c., such packages.

SEC. 3456. If any distiller, rectifier, wholesale liquor-dealer, or manufacturer of tobacco or cigars, shall know-

Penalty and forfeiture by distillers, rectifiers,

wholesale liquor dealers, and manufacturers of tobacco or cigars, for omitting things required, and for doing things forbidden.

Act Feb. 27, 1877.

Package included in forfeiture of goods.

Goods seized may be delivered to marshal before process issues.

Cost of seizure.

Whisky, tobacco, &c., sold on distraint, forfeiture, &c., marks, brands, and stamps to be affixed by officer.

Bailing of goods seized; sale for want of bail.

ingly or willfully omit, neglect, or refuse to do or cause to be done any of the things required by law in the carrying on or conducting of his business, or shall do anything by this Title prohibited, if there be no specific penalty or punishment imposed by any other section of this Title for the neglecting, omitting or refusing to do, or for the doing or causing to be done the thing required or prohibited, he shall pay a penalty of one thousand dollars; and if the person so offending be a distiller, rectifier, or wholesale liquor dealer, all distilled spirits or liquors owned by him or in which he has any interest as owner, and if he be a manufacturer of tobacco or cigars, all tobacco or cigars found in his manufactory shall be forfeited to the United States.

SEC. 3457. In every case where any goods or commodities are forfeited under any internal-revenue law, all casks, vessels, cases, or other packages whatsoever, containing, or which shall have contained such goods or commodities, respectively, shall be forfeited.

SEC. 3458. Any goods, wares, merchandise, articles, or objects which may be seized, under the provisions of section thirty-four hundred and fifty-three, by any collector or deputy collector, may, at the option of the collector, be delivered to the marshal of the district, and remain in the care and custody and under the control of said marshal, until he shall obtain possession by process of law. And the cost of seizure made before process issues shall be taxable by the court.

And where any whisky or tobacco, or other article of manufacture or produce, requiring brands, stamps or marks of whatever kind to be placed thereon, shall be sold upon distraint, forfeiture, or other process provided by law, the same not having been branded, stamped, or marked, as required by law, the officer selling the same shall, upon sale thereof, fix or cause to be affixed the brands, stamps, or marks, so required, and deduct the expense thereof from the proceeds of such sale.

SEC. 3459. When any property which is seized under the foregoing provisions of section thirty-four hundred and fifty-three is liable to perish or become greatly reduced in price or value by keeping, or when it cannot be kept without great expense, the owner thereof, or the marshal of the district, may apply to the collector of the district to examine it; and if, in the opinion of the said collector, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and thereupon the owner shall have said property returned to him upon giving bond in such form as may be prescribed by the Commissioner of Internal Revenue, and in an amount equal to the appraised value, with such sureties as the collector shall deem good and sufficient, to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal, or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said collector with the United States district attorney for the district in which said proceedings in rem may be commenced: *Provided*, That in case said bond shall have been executed and the prop-

erty returned before seizure thereof by virtue of the process aforesaid, the marshal shall give notice of pendency of proceedings in court to the parties executing said bond, by personal service or publication, and in such manner and form as the court may direct, and the court shall thereupon have jurisdiction of said matter and parties in the same manner as if such property had been seized by virtue of the process aforesaid. But if said owner shall neglect or refuse to give said bond, the collector shall issue to a deputy collector or to the marshal aforesaid an order to sell the same; and the deputy collector or marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district; and the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order, decree, or judgment.

SEC. 3460. In all cases of seizure of any goods, wares, or merchandise, as being subject to forfeiture under any provision of the internal-revenue laws, which, in the opinion of the collector or deputy collector making the seizure, are of the appraised value of five hundred dollars or less, the said collector or deputy collector shall, except in cases otherwise provided, proceed as follows:

First. He shall cause a list containing a particular description of the goods, wares, or merchandise seized to be prepared in duplicate, and an appraisement thereof to be made by three sworn appraisers, to be selected by him, who shall be respectable and disinterested citizens of the United States residing within the collection-district wherein the seizure was made. Said list and appraisement shall be properly attested by the said collector or deputy collector and the said appraisers, for which service each of the said appraisers shall be allowed the sum of one dollar and fifty cents a day, to be paid in the manner provided by law for other necessary charges of collectors.

Second. If the said goods are found by the said appraisers to be of the value of five hundred dollars or less, the said collector or deputy collector shall publish a notice, for three weeks, in some newspaper of the district where the seizure was made, describing the articles, and stating the time, place, and cause of their seizure, and requiring any person claiming them to appear and make such claim within thirty days from the date of the first publication of such notice.

Third. Any person claiming the goods, wares, or merchandise so seized, within the time specified in the notice, may file with the said collector or deputy collector a claim, stating his interest in the articles seized, and may execute a bond to the United States in the penal sum of two hundred and fifty dollars, with sureties to be approved by the said collector or deputy collector, conditioned that, in case of condemnation of the articles so seized, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation; and upon the delivery of such bond to the collector or deputy collector, he shall transmit the same, with the duplicate list or description of the goods seized, to the United States district attorney for the district, and said

Proceedings on seizure of goods valued at \$500 or less.

List and appraisement.

Notice of seizure.

Claim to be filed.

Bond of claimant.

attorney shall proceed thereon in the ordinary manner prescribed by law.

Sale of goods
and disposal of
proceeds.

Fourth. If no claim is interposed and no bond is given within the time above specified, the collector or deputy collector, as the case may be, shall give ten days' notice of the sale of the goods, wares, or merchandise by publication, and, at the time and place specified in the notice, shall sell the articles so seized at public auction, and, after deducting the expense of appraisal and sale, he shall deposit the proceeds to the credit of the Secretary of the Treasury.

Application for
remission and re-
turn of proceeds;
distribution.

SEC. 3461. Within one year after the sale of any goods, wares, or merchandise, as provided in the preceding section, any person claiming to be interested in the property sold may apply to the Secretary of the Treasury for a remission of the forfeiture thereof, or of any part thereof, and a restoration of the proceeds of the sale; and the said Secretary may grant the same upon satisfactory proof, to be furnished in such manner as he shall prescribe: *Provided*, That it shall be satisfactorily shown that the applicant, at the time of the seizure and sale of the said property, and during the intervening time, was absent, out of the United States, or in such circumstances as prevented him from knowing of the seizure, and that he did not know of the same; and also that the said forfeiture was incurred without willful negligence or any intention of fraud on the part of the owner of said property. If no application for such restoration is made within one year, as hereinbefore prescribed, the Secretary of the Treasury shall, at the expiration of the said time, cause the proceeds of the sale of the said property to be distributed according to law, as in the case of goods, wares, or merchandise condemned and sold pursuant to the decree of a competent court.

Search-war-
rants.

SEC. 3462. The several judges of the circuit and district courts of the United States, and commissioners of the circuit courts, may, within their respective jurisdictions, issue a search-warrant, authorizing any internal-revenue officer to search any premises within the same, if such officer makes oath in writing that he has reason to believe, and does believe, that a fraud upon the revenue has been or is being committed upon or by the use of the said premises.

Detection and
punishment of
frauds.

SEC. 3463. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law.

Leg., executive,
and judicial ap-
propriation act,
June 19, 1878.

[SEC. 3463 a.] * * * *And the Commissioner of Internal Revenue shall make a detailed statement to Congress once in each year as to how he has expended this sum.* * * *

Purchasing for
the government
goods subject to
tax.

SEC. 3464. The privilege of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, which now does or hereafter shall exist by provision of law, shall be extended, under such regulations as the Secretary of the Treasury may prescribe, to all arti-

cles of domestic production which are subject to tax by the provisions of this Title.

SEC. 3465. An act entitled "An act further to provide for the collection of duties on imports," passed March second, eighteen hundred and thirty-three, shall not be so construed as to apply to cases arising under an act entitled "An act to provide internal revenue to support the Government, to pay interest on the public debt, and for other purposes," passed June thirtieth, eighteen hundred and sixty-four, or any act in addition thereto or in amendment thereof, nor to any case in which the validity or interpretation of said act or acts shall be in issue.

APPENDIX.

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| <p>Sec.</p> <p>244. Certain business and emoluments forbidden to clerks in the Treasury Department.</p> <p>364. Attorney General to provide counsel on investigation of claims in certain cases.</p> <p>365. Compensation as attorney or counsel only allowed in certain cases.</p> <p>643. Removal of suits or prosecutions against revenue officers, or other officers or persons, from State courts to United States circuit courts, in certain cases.</p> <p>711. Exclusive jurisdiction of courts of United States.</p> <p>731. Offenses begun in one district and completed in another.</p> <p>732. Suits for pecuniary penalties and forfeitures, where to be brought.</p> <p>733. Suits for internal-revenue taxes, where to be brought.</p> <p>771. Duties of district attorneys to prosecute; to appear for collectors, &c., sued or prosecuted.</p> <p>774. Reports of district attorneys to Commissioner of Internal Revenue.</p> <p>797. Clerk to forward to Solicitor of the Treasury a list of judgments, &c.; clerk to report to Commissioner as to all moneys paid into court in internal-revenue cases, &c.</p> <p>827. Compensation of district attorney for defense of revenue officers.</p> <p>838. Prosecution for fines, penalties, or forfeitures; report to Commissioner in certain cases; expenses and services, how paid.</p> <p>850. Payment of expenses of clerks, &c., of United States sent away as witnesses; no mileage allowed.</p> <p>886. Transcripts from books, &c., of the Treasury to be evidence in suits against delinquents.</p> <p>887. Transcripts from books, &c., of the Treasury in indictments for embezzlement of public moneys.</p> <p>919. Suits for duties, imposts, taxes, penalties, or forfeitures.</p> <p>951. Suits of United States against individuals, what credits allowed.</p> <p>957. Delinquents for public money; judgment at return term, unless, &c.</p> <p>966. Interest on judgments.</p> <p>969. Costs in internal-revenue suits upon information from other than collector, &c.</p> <p>1046. Crimes under the revenue laws, limitation as to indictments.</p> <p>1047. Penalties and forfeitures under laws of United States, limitation as to suits or prosecutions.</p> | <p>Sec.</p> <p>1763. Officer with salary of \$2,500 and upwards; prohibition.</p> <p>1764. Extra services, &c.</p> <p>1765. Extra allowances, &c.</p> <p>1766. No payment of compensation to be made to any person in arrears, &c.</p> <p>1784. Prohibition of contributions, presents, &c., to official superiors.</p> <p>1788. Disbursing officers forbidden to trade in public funds or property.</p> <p>1789. Collecting officers forbidden to trade in public property.</p> <p>1790. Restriction on payment for services; oath to be required.</p> <p>2693. Accounts for services of clerks, &c., must be verified.</p> <p>3466. Priority of United States in insolvent estates.</p> <p>3467. Liability of executors, &c., to United States.</p> <p>3468. Surety who pays to United States to have same priority as the United States.</p> <p>3470. Purchase on execution at suit of United States.</p> <p>3473. Duties, taxes, and other debts to United States, in what currency to be paid.</p> <p>3474. What coin receivable.</p> <p>3505. Coins reduced in weight by abrasion.</p> <p>3620. Duty of disbursing officers.</p> <p>3621. Every person having moneys of the United States must pay to Treasurer, &c., and take and forward receipt.</p> <p>3622. Accounts to be rendered monthly.</p> <p>3623. Distinct accounts required according to appropriation.</p> <p>3624. Suits to recover money from officers, regulated.</p> <p>3625. Distress-warrant.</p> <p>3626. Contents of warrant.</p> <p>3627. Execution against officer.</p> <p>3628. Execution against sureties.</p> <p>3629. Levy to be a lien.</p> <p>3630. Sale of lands regulated.</p> <p>3631. Conveyance of lands.</p> <p>3632. Disposal of surplus.</p> <p>3633. Failure of disbursing officer to account; duty thereupon of Comptroller and Solicitor of Treasury.</p> <p>3634. Extent of application of provisions for distress-warrant.</p> <p>3635. Postponement of proceedings for non-accounting may be allowed.</p> <p>3636. Injunction to stay proceedings on distress-warrant.</p> <p>3637. Proceedings before circuit judge.</p> <p>3638. Rights of United States reserved.</p> |
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 5502. Forfeiture of office.
 Extract from Army appropriation act for fiscal year ending June 30, 1875, approved June 16, 1874. Only actual traveling expenses allowed.
 Extract from an act to amend the customs-revenue laws and to repeal moiety, approved June 22, 1874. Motion for production of books, papers, &c., in suits other than criminal, proceedings thereon, &c.
 Extract from an act regulating fees and costs and for other purposes, approved February 22, 1875. Accounts for costs, &c., of clerks, marshals, district attorneys, and commissioners; how to be proven and presented before taxing or allowing.
 An act to provide for deducting any debt due the United States from any judgment recovered against the United States by such debtor, approved March 3, 1875. Amount of debt due United States to be withheld by Secretary of Treasury in paying judgments or allowed claims against the United States; when Secretary shall execute discharge; when further amount to be withheld to cover costs, &c.; when Secretary shall cause legal proceedings to be commenced; when balance shall be paid with interest.

Certain business and emoluments forbidden to clerks in the Treasury Department.

SEC. 244. Every clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States, or of any State, or in any kind of public property, or who takes or applies to his own use any emolument or gain for negotiating or transacting any business in the Department, shall be deemed guilty of a misdemeanor, and punished by a fine of five hundred dollars and removal from office.

Attorney-General to provide counsel on investigation of claims in certain cases.

SEC. 364. Whenever the head of a Department or Bureau gives the Attorney-General due notice that the interests of the United States require the service of counsel upon the examination of witnesses touching any claim, or upon the legal investigation of any claim, pending in such Department or Bureau, the Attorney-General shall provide for such service.

Compensation as attorney or counsel only allowed in certain cases.

SEC. 365. No compensation shall hereafter be allowed to any person, besides the respective district attorneys and assistant district attorneys for services as an at-

torney or counselor to the United States, or to any branch or Department of the Government thereof, except in cases specially authorized by law, and then only on the certificate of the Attorney-General that such services were actually rendered, and that the same could not be performed by the Attorney-General, or Solicitor-General, or the officers of the Department of Justice, or by the district attorneys.

SEC. 643. When any civil suit or criminal prosecution is commenced in any court of a State against any officer appointed under or acting by authority of any revenue law of the United States now or hereafter enacted, or against any person acting under or by authority of any such officer, on account of any act done under color of his office or of any such law, or on account of any right, title, or authority claimed by such officer or other person under any such law; or is commenced against any person holding property or estate by title derived from any such officer, and affects the validity of any such revenue law; or is commenced against any officer of the United States, or other person, on account of any act done under the provisions of Title XXVI, "THE ELECTIVE FRANCHISE," or on account of any right, title or authority claimed by such officer or other person under any of the said provisions, the said suit or prosecution may, at any time before the trial or final hearing thereof, be removed for trial into the circuit court next to be holden in the district where the same is pending, upon the petition of such defendant to said circuit court, and in the following manner: Said petition shall set forth the nature of the suit or prosecution, and be verified by affidavit; and, together with a certificate signed by an attorney or counselor at law of some court of record of the State where such suit or prosecution is commenced, or of the United States, stating that, as counsel for the petitioner, he has examined the proceedings against him, and carefully inquired into all the matters set forth in the petition, and that he believes them to be true, shall be presented to the said circuit court, if in session, or if it be not, to the clerk thereof at his office, and shall be filed in said office. The cause shall thereupon be entered on the docket of the circuit court, and shall proceed as a cause originally commenced in that court; but all bail and other security given upon such suit or prosecution shall continue in like force and effect as if the same had proceeded to final judgment and execution in the State court. When the suit is commenced in the State court by summons, subpoena, petition, or another process except capias, the clerk of the circuit court shall issue a writ of certiorari to the State court, requiring it to send to the circuit court the record and proceedings in the cause. When it is commenced by capias, or by any other similar form of proceeding by which a personal arrest is ordered, he shall issue a writ of habeas corpus cum causa, a duplicate of which shall be delivered to the clerk of the State court, or left at his office, by the marshal of the district, or his deputy, or by some person duly authorized thereto; and thereupon it shall be the duty of the State court to stay all further proceedings in the cause, and the suit or prosecution, upon delivery of such process, or leaving the

Removal of suits or prosecutions against revenue officers, or other officers or persons, from State courts to United States circuit courts, in certain cases.

same as aforesaid, shall be held to be removed to the circuit court, and any further proceedings, trial, or judgment therein in the State court shall be void. And if the defendant in the suit or prosecution be in actual custody on¹ mesne process therein, it shall be the duty of the marshal, by virtue of the writ of habeas corpus cum causa, to take the body of the defendant into his custody, to be dealt with in the cause according to law and the order of the circuit court, or, in vacation, of any judge thereof; and if, upon the removal of such suit or prosecution, it is made to appear to the circuit court that no copy of the record and proceedings therein in the State court can be obtained, the circuit court may allow and require the plaintiff to proceed de novo, and to file a declaration of his cause of action, and the parties may thereupon proceed as in actions originally brought in said circuit court. On failure of the plaintiff so to proceed, judgment of non prosequitur may be rendered against him, with costs for the defendant.

Exclusive jurisdiction of courts of United States.

SEC. 711. The jurisdiction vested in the courts of the United States in the cases and proceedings hereinafter mentioned, shall be exclusive of the courts of the several States:

First. Of all crimes and offenses cognizable under the authority of the United States.

Second. Of all suits for penalties and forfeitures incurred under the laws of the United States.

Third. Of all civil causes of admiralty and maritime jurisdiction; saving to suitors, in all cases, the right of a common-law remedy, where the common law is competent to give it.

Fourth. Of all seizures under the laws of the United States, on land or on waters not within admiralty and maritime jurisdiction.

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Offenses begun in one district and completed in another.

SEC. 731. When any offense against the United States is begun in one judicial district¹ and completed in another, it shall be deemed to have been committed in either, and may be dealt with, inquired of, tried, determined, and punished in either district, in the same manner as if it had been actually and wholly committed therein.

Suits for pecuniary penalties and forfeitures, where to be brought.

SEC. 732. All pecuniary penalties and forfeitures may be sued for and recovered either in the district where they accrue or in the district where the offender is found.

Suits for internal-revenue taxes, where to be brought.

SEC. 733. Taxes accruing under any law providing internal revenue may be sued for and recovered either in the district where the liability for such tax occurs or in the district where the delinquent resides.

Duties of district attorneys to prosecute.

SEC. 771. It shall be the duty of every district attorney to prosecute, in his district, all delinquents for crimes and offenses cognizable under the authority of the United States, and all civil actions in which the United States are concerned, and, unless otherwise instructed by the Secretary of the Treasury, to appear in behalf of the defendants in all suits or proceedings pending in his district against collectors, or other officers of the revenue, for any act done by

To appear for collectors, &c., sued or prosecuted.

¹ The word "on" in § 643 is erroneously printed "or," and the word "district" in § 731 is printed "circuit," in the Revised Statutes, edition of 1878.

them or for the recovery of any money exacted by or paid to such officers, and by them paid into the Treasury.

SEC. 774. When any suit or proceeding arising under the internal-revenue laws, to which the United States are party, or any suit or proceeding against a collector or other officer of the internal revenue, wherein a district attorney appears, is commenced, the attorney for the district in which it is brought shall immediately report to the Commissioner of Internal Revenue the full particulars relating to the same; and he shall, immediately after the end of each term of the court in which such suit or proceeding is pending, forward to the said Commissioner a full and particular statement of its condition.

Reports of district attorneys to Commissioner of Internal Revenue.

SEC. 797. Every clerk of a circuit or district court shall, within thirty days after the adjournment of each term thereof, forward to the Solicitor of the Treasury a list of all judgments and decrees, to which the United States are parties, which have been entered in said court, respectively, during such term, showing the amount adjudged or decreed, in each case, for or against the United States, and the term to which execution thereon will be returnable. *He shall also, at the close of each quarter or within ten days thereafter, report to the Commissioner of Internal Revenue all moneys paid into court on account of cases arising under the internal-revenue laws, as well as all moneys paid on suits on bonds of collectors of internal revenue. The report shall show the name and nature of each case, the date of payment into court, the amount paid on account of debt, tax, or penalty, and also the amount on account of costs. If such money, or any portion thereof, has been paid by the clerk to any internal-revenue officer or other person, the report shall show to whom each of such payments was made; and if to an internal-revenue officer, it shall be accompanied by the receipt of such officer.*

Clerk to forward to Solicitor of the Treasury a list of judgments, &c.

Clerk to report to Commissioner as to all moneys paid into court in internal-revenue cases, &c.

Sec. 2, act Mar. 1, 1879.

Secs. 5 and 6, act of Feb. 22, 1875, provide penalties for clerk not making reports, &c. (18Stat., p. 334.)

SEC. 827. When a district attorney appears by direction of the Secretary or Solicitor of the Treasury, on behalf of any officer of the revenue in any suit against such officer, for any act done by him, or for the recovery of any money received by him and paid into the Treasury in the performance of his official duty, he shall receive such compensation as may be certified to be proper by the court in which the suit is brought, and approved by the Secretary of the Treasury.

Compensation of district attorney for defense of revenue officers.

SEC. 838. It shall be the duty of every district attorney to whom any collector of customs, or of internal revenue, shall report, according to law, any case in which any fine, penalty, or forfeiture has been incurred in the district of such attorney for the violation of any law of the United States relating to the revenue, to cause the proper proceedings to be commenced and prosecuted without delay, for the fines, penalties, and forfeitures in such case provided, unless, upon inquiry and examination, he shall decide that such proceedings cannot probably be sustained, or that the ends of public justice do not require that such proceedings should be instituted; in which case he shall report the facts in customs cases to the Secretary of the Treasury, and in internal-revenue cases to the Commissioner of Internal Revenue for their direction. And for the expenses incurred and services rendered in all such cases, the district attorney shall receive

Prosecution for fines, penalties, or forfeitures.

Act Feb. 27, 1877.

Report to Commissioner in certain cases.

Expenses and services, how paid.

and be paid from the Treasury such sum as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge before whom such cases are tried or disposed of: *Provided*, That the annual compensation of such district attorney shall not exceed the maximum amount prescribed by law, by reason of such allowance and payment.

Payment of expenses of clerks, &c., of United States sent away as witnesses.

No mileage allowed.

Transcripts from books, &c., of the Treasury, to be evidence in suits against delinquents.

SEC. 850. When any clerk or other officer of the United States is sent away from his place of business as a witness for the Government, his necessary expenses, stated in items and sworn to, in going, returning, and attendance on the court, shall be audited and paid; but no mileage, or other compensation in addition to his salary, shall in any case be allowed.

SEC. 886. When suit is brought in any case of delinquency of a revenue officer, or other person accountable for public money, a transcript from the books and proceedings of the Treasury Department, certified by the Register and authenticated under the seal of the Department, or, when the suit involves the accounts of the War or Navy Departments, certified by the Auditors respectively charged with the examination of those accounts, and authenticated under the seal of the Treasury Department, shall be admitted as evidence, and the court trying the cause shall be authorized to grant judgment and award execution accordingly. And all copies of bonds, contracts, or other papers relating to, or connected with, the settlement of any account between the United States and an individual, when certified by the Register, or by such Auditor, as the case may be, to be true copies of the originals on file, and authenticated under the seal of the Department, may be annexed to such transcripts, and shall have equal validity, and be entitled to the same degree of credit which would be due to the original papers if produced and authenticated in court: *Provided*, That where suit is brought upon a bond or other sealed instrument, and the defendant pleads "non est factum," or makes his motion to the court, verifying such plea or motion by his oath, the court may take the same into consideration, and, if it appears to be necessary for the attainment of justice, may require the production of the original bond, contract, or other paper specified in such affidavit.

Transcripts from books, &c., of the Treasury, in indictments for embezzlement of public moneys.

SEC. 887. Upon the trial of any indictment against any person for embezzling public moneys, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury Department, as provided by the preceding section.

Suits for duties, imposts, taxes, penalties, or forfeitures.

SEC. 919. All suits for the recovery of any duties, imposts, or taxes, or for the enforcement of any penalty or forfeiture provided by any act respecting imports or tonnage, or the registering and recording or enrolling and licensing of vessels, or the internal revenue, or direct taxes, and all suits arising under the postal laws, shall be brought in the name of the United States.

Suits of United States against individuals, what credits allowed.

SEC. 951. In suits brought by the United States against individuals, no claim for a credit shall be admitted, upon trial, except such as appear to have been presented to the

accounting officers of the Treasury, for their examination, and to have been by them disallowed, in whole or in part, unless it is proved to the satisfaction of the court that the defendant is, at the time of the trial, in possession of vouchers not before in his power to procure, and that he was prevented from exhibiting a claim for such credit at the Treasury by absence from the United States or by some unavoidable accident.

SEC. 957. When suit is brought by the United States against any revenue officer or other person accountable for public money, who neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States, upon the adjustment of his account it shall be the duty of the court to grant judgment at the return term, upon motion, unless the defendant, in open court, (the United States attorney being present,) makes and subscribes an oath that he is equitably entitled to credits which had been, previous to the commencement of the suit, submitted to the accounting officers of the Treasury, and rejected; specifying in the affidavit each particular claim so rejected, and that he cannot then safely come to trial. If the court, when such oath is made, subscribed, and filed, is thereupon satisfied, a continuance until the next succeeding term may be granted. Such continuance may also be granted when the suit is brought upon a bond or other sealed instrument, and the defendant pleads non est factum, or makes a motion to the court, verifying such plea or motion by his oath, and the court thereupon requires the production of the original bond, contract, or other paper certified in the affidavit. And no continuance shall be granted except as herein provided.

SEC. 966. Interest shall be allowed on all judgments in civil causes, recovered in a circuit or district court, and may be levied by the marshal under process of execution issued thereon, in all cases where, by the law of the State in which such court is held, interest may be levied under process of execution on judgments recovered in the courts of such State; and it shall be calculated from the date of the judgment, at such rate as is allowed by law on judgments recovered in the courts of such State.

SEC. 969. When a suit for the recovery of any penalty or forfeiture accruing under any law providing internal revenue is brought upon information received from any person other than a collector, deputy collector, or inspector of internal revenue, the United States shall not be subject to any costs of suit.

SEC. 1046. No person shall be prosecuted, tried, or punished for any crime arising under the revenue laws, or the slave-trade laws of the United States, unless the indictment is found or the information is instituted within five years next after the committing of such crime.

SEC. 1047. No suit or prosecution for any penalty or forfeiture, pecuniary or otherwise, accruing under the laws of the United States, shall be maintained, except in cases where it is otherwise specially provided, unless the same is commenced within five years from the time when the penalty or forfeiture accrued: *Provided*, That the person of the offender,

Delinquents for public money; judgment at return term, unless, &c.

Interest on judgments.

Costs in internal-revenue suits upon information from other than collector, &c.

Crimes under the revenue laws, &c.; limitation as to indictments.

Penalties and forfeitures under laws of United States; limitation as to suits or prosecutions.

or the property liable for such penalty or forfeiture, shall, within the same period, be found within the United States; so that the proper process therefor may be instituted and served against such person or property.

Officer with salary of \$2,500 and upwards; prohibition.

SEC. 1763. No person who holds an office, the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars, shall receive compensation for discharging the duties of any other office, unless expressly authorized by law.

Extra services, &c.

SEC. 1764. No allowance or compensation shall be made to any officer or clerk, by reason of the discharge of duties which belong to any other officer or clerk in the same or any other Department; and no allowance or compensation shall be made for any extra services whatever, which any officer or clerk may be required to perform, unless expressly authorized by law.

Extra allowances, &c.

SEC. 1765. No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor, explicitly states that it is for such additional pay, extra allowance, or compensation.

[See § 2, act June 20, 1874, 18 Stat., p. 109.]

No payment of compensation to be made to any person in arrears, &c.

SEC. 1766. No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable. In all cases where the pay or salary of any person is withheld in pursuance of this section, the accounting officers of the Treasury, if required to do so by the party, his agent or attorney, shall report forthwith to the Solicitor of the Treasury the balance due; and the Solicitor shall, within sixty days thereafter, order suit to be commenced against such delinquent and his sureties.

Prohibition of contributions, presents, &c., to official superiors.

SEC. 1784. No officer, clerk, or employé in the United States Government employ shall at any time solicit contributions from other officers, clerks, or employés in the Government service for a gift or present to those in a superior official position; nor shall any such officials or clerical superiors receive any gift or present offered or presented to them as a contribution from persons in Government employ receiving a less salary than themselves; nor shall any officer or clerk make any donation as a gift or present to any official superior. Every person who violates this section shall be summarily discharged from the Government employ.

Disbursing officers forbidden to trade in public funds or property.

SEC. 1788. Every officer of the United States concerned in the disbursement of the revenues thereof who carries on any trade or business in the funds or debts of the United States, or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor, and punished by a fine of three thousand dollars, and shall, upon conviction, be removed from office, and forever thereafter be incapable of holding any office under the United States.

Collecting officers forbidden to trade in public property.

SEC. 1789. Every officer concerned in the collection of the revenues of the United States who carries on any trade or

business in any public property of the United States, or of any State, shall be deemed guilty of a misdemeanor, and punished by a fine of three thousand dollars, and shall, upon conviction, be removed from office, and forever thereafter be incapable of holding any office under the United States.

SEC. 1790. No officer or clerk whose duty it is to make payments on account of the salary or wages of any officer or person employed in connection with the customs or the internal-revenue service, shall make any payment to any officer or person so employed on account of services rendered, or of salary, unless such officer or person so to be paid has made and subscribed an oath that, during the period for which he is to receive pay, neither he, nor any member of his family, has received, either personally or by the intervention of another party, any money or compensation of any description whatever, nor any promises for the same, either directly or indirectly, for services rendered or to be rendered, or acts performed or to be performed, in connection with the customs or internal revenue; or has purchased, for like services or acts, from any importer, if affiant is connected with the customs, or manufacturer, if affiant is connected with the internal-revenue service, consignee, agent, or custom-house broker, or other person whomsoever, any merchandise, at less than regular retail market prices therefore.

Restriction on payment for services; oath to be required.

SEC. 2693. No account for the compensation for services of any clerk, or other person employed in any duties in relation to the collection of the revenue, shall be allowed, until such clerk or other person shall have certified, on oath, that the same services have been performed, that he has received the full sum therein charged to his own use and benefit, and that he has not paid, deposited, or assigned, or contracted to pay, deposit, or assign, any part of such compensation to the use of any other person, or in any way, directly or indirectly, paid or given, or contracted to pay or give, any reward or compensation for his office or employment, or the emoluments thereof.

Accounts for services of clerks, &c., must be verified.

SEC. 3466. Whenever any person indebted to the United States is insolvent, or whenever the estate of any deceased debtor, in the hands of the executors or administrators, is insufficient to pay all the debts due from the deceased, the debts due to the United States shall be first satisfied; and the priority hereby established shall extend as well to cases in which a debtor, not having sufficient property to pay all his debts, makes a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor are attached by process of law, as to cases in which an act of bankruptcy is committed.

Priority of United States in insolvent estates.

SEC. 3467. Every executor, administrator, or assignee, or other person, who pays any debt due by the person or estate from whom or for which he acts, before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate for the debts so due to the United States, or for so much thereof as may remain due and unpaid.

Liability of executors, &c., to United States.

Surety who
pays to United
States to have
same priority as
the United States.

SEC. 3468. Whenever the principal in any bond given to the United States is insolvent, or whenever, such principal being deceased, his estate and effects which come to the hands of his executor, administrator, or assignee, are insufficient for the payment of his debts, and, in either of such cases, any surety on the bond, or the executor, administrator, or assignee of such surety pays to the United States the money due upon such bond, such surety, his executor, administrator, or assignee, shall have the like priority for the recovery and receipt of the moneys out of the estate and effects of such insolvent or deceased principal as is secured to the United States; and may bring and maintain a suit upon the bond, in law or equity, in his own name, for the recovery of all moneys paid thereon.

Purchase on
execution at suit
of United States.

SEC. 3470. At every sale, on execution, at the suit of the United States, of lands or tenements of a debtor, the United States may, by such agent as the Solicitor of the Treasury shall appoint, become the purchaser thereof; but in no case shall the agent bid in behalf of the United States a greater amount than that of the judgment for which such estate may be exposed to sale, and the costs. Whenever such purchase is made, the marshal of the district in which the sale is held shall make all needful conveyances, assignments, or transfers to the United States.

Duties, taxes,
and other debts
to United States,
in what currency
to be paid.

Act Feb. 27,
1877.

SEC. 3473. All duties on imports shall be paid in gold and silver coin only, *coin certificates* or in demand Treasury notes, issued under the authority of the acts of July seventeen, eighteen hundred and sixty-one, chapter five; and February twelve, eighteen hundred and sixty-two, chapter twenty; and all taxes and all other debts and demands than duties on imports, accruing or becoming due to the United States, shall be paid in gold and silver coin, Treasury notes, United States notes, or notes of national banks. * * *

Ibid.
What coin re-
ceivable.

SEC. 3474. No gold or silver other than coin of standard fineness of the United States, shall be receivable in payment of dues to the United States, except as provided in section twenty-three hundred and sixty-six, Title "PUBLIC LANDS," and in section thirty-five hundred and sixty-seven, Title "COINAGE, WEIGHTS, AND MEASURES."

Coins reduced
in weight by ab-
rasion.

SEC. 3505. Any gold coins of the United States, if reduced in weight by natural abrasion not more than one-half of one per centum below the standard weight prescribed by law, after a circulation of twenty years, as shown by the date of coinage, and at a ratable proportion for any period less than twenty years, shall be received at their nominal value by the United States Treasury and its offices, under such regulations as the Secretary of the Treasury may prescribe for the protection of the Government against fraudulent abrasion or other practices.

Duty of dis-
bursing officers.

Act Feb. 27,
1877.

SEC. 3620. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law *and draw for the same only in favor of the persons to whom payment is made*; and all trans-

fers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors. [See § 5488.]

SEC. 3621. Every person who shall have moneys of the United States in his hands or possession shall pay the same to the Treasurer, an assistant treasurer, or some public depository of the United States, and take his receipt for the same, in duplicate, and forward one of them forthwith to the Secretary of the Treasury. [See § 5492.]

Every person having moneys of United States must pay to Treasurer, &c., and take and forward receipt.

SEC. 3622. Every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly. Such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be sent by mail, or otherwise, to the Bureau to which they pertain, within ten days after the expiration of each successive month, and, after examination there, shall be passed to the proper accounting officer of the Treasury for settlement. Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the proper accounting officer of the Treasury. In case of the non-receipt at the Treasury, or proper Bureau, of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. The Secretary of the Treasury may, if in his opinion the circumstances of the case justify and require it, extend the time hereinbefore prescribed for the rendition of accounts. Nothing herein contained shall, however, be construed to restrain the heads of any of the Departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of *Departments*, as the public interest may require. [See § 5491.]

Accounts to be rendered monthly.

Act Feb. 27, 1877.

SEC. 3623. All officers, agents, or other persons, receiving public moneys, shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them.

Distinct accounts required according to appropriation.

SEC. 3624. Whenever any person accountable for public money, neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States, upon the adjustment of his account, the First Comptroller of the Treasury shall institute suit for the recovery of the same, adding to the sum stated to be due on such account, the commissions of the delinquent, which shall be forfeited in every instance where suit is commenced and judgment obtained thereon, and an interest of six per centum per annum, from the time of receiving the money until it shall be repaid into the Treasury.

Suits to recover money from officers, regulated.

Distress-warrant.

Act Feb. 27, 1877.

SEC. 3625. Whenever any collector of the revenue, receiver of public money, or other officer who has received the public money before it is paid into the Treasury of the United States, fails to render his account, or pay over the same in the manner or within the time required by law, it shall be the duty of the First Comptroller of the Treasury *or the Commissioner of Customs, as the case may be*, to cause to be stated the account of such officer, exhibiting truly the amount due to the United States, and to certify the same to the Solicitor of the Treasury, who shall issue a warrant of distress against the delinquent officer and his sureties, directed to the marshal of the district in which such officer and his sureties reside. Where the officer and his sureties reside in different districts, or where they, or either of them, reside in a district other than that in which the estate of either may be, which it is intended to take and sell, then such warrant shall be directed to the marshals of such districts, respectively.

Contents of warrant.

SEC. 3626. The warrant of distress shall specify the amount with which such delinquent is chargeable, and the sums, if any, which have been paid.

Execution against officer.

SEC. 3627. The marshal authorized to execute any warrant of distress shall, by himself or by his deputy, proceed to levy and collect the sum remaining due, by distress and sale of the goods and chattels of such delinquent officer; having given ten days' previous notice of such intended sale, by affixing an advertisement of the articles to be sold at two or more public places in the town and county where the goods or chattels were taken, or in the town or county where the owner of such goods or chattels may reside. If the goods and chattels be not sufficient to satisfy the warrant, the same may be levied upon the person of such officer, who may be committed to prison, there to remain until discharged by due course of law.

Execution against sureties.

SEC. 3628. If the delinquent officer absconds, or if goods and chattels belonging to him cannot be found sufficient to satisfy the warrant, the marshal or his deputy shall proceed, notwithstanding the commitment of the delinquent officer, to levy and collect the sum which remains due by such delinquent, by the distress and sale of the goods and chattels of his sureties; having given ten days' previous notice of such intended sale, by affixing an advertisement of the articles to be sold at two or more public places in the town or county where the goods or chattels were taken, or in the town or county where the owner resides.

Levy to be a lien.

SEC. 3629. The amount due by any delinquent officer is declared to be a lien upon the lands, tenements, and hereditaments of such officer and his sureties, from the date of a levy in pursuance of the warrant of distress issued against him or them, and a record thereof made in the office of the clerk of the district court of the proper district, until the same is discharged according to law.

Sale of lands regulated.

SEC. 3630. For want of goods and chattels of a delinquent officer, or his sureties, sufficient to satisfy any warrant of distress issued pursuant to the foregoing provisions, the lands, tenements, and hereditaments of such officer and

his sureties, or so much thereof as may be necessary for that purpose, after being advertised for at least three weeks in not less than three public places in the county or district where such real estate is situate, before the time of sale, shall be sold by the marshal of such district or his deputy.

SEC. 3631. For all lands, tenements, or hereditaments sold in pursuance of the preceding section, the conveyance of the marshal or his deputy, executed in due form of law, shall give a valid title against all persons claiming under such delinquent officer or his sureties. ^{*Conveyance of lands.}

SEC. 3632. All moneys which may remain of the proceeds of sales, after satisfying the warrant of distress, and paying the reasonable costs and charges of the sale, shall be returned to such delinquent officer or surety, as the case may be. ^{Disposal of surplus.}

SEC. 3633. Whenever any officer employed in the civil, military, or naval service of the Government, to disburse the public money appropriated for those branches of the public service, respectively, fails to render his accounts, or to pay over, in the manner and in the times required by law, or by the regulations of the Department to which he is accountable, any sum of money remaining in his hands, it shall be the duty of the First or Second Comptroller of the Treasury, as the case may be, who shall be charged with the revision of the accounts of such officer, to cause to be stated and certified the account of such delinquent officer to the Solicitor of the Treasury, who is hereby authorized and required immediately to proceed against such delinquent officer, in the manner directed in the six preceding sections. ^{Failure of disbursing officer to account; duty thereupon of Comptroller and Solicitor of Treasury.}

SEC. 3634. All the provisions relating to the issuing of a warrant of distress against a delinquent officer shall extend to every officer of the Government charged with the disbursement of the public money, and to their sureties, in the same manner and to the same extent as if they were herein described and enumerated. ^{Extent of application of provisions for distress-warrant.}

SEC. 3635. With the approval of the Secretary of the Treasury, the institution of proceedings by a warrant of distress may be postponed, for a reasonable time, in cases where, in his opinion, the public interest will sustain no injury by such postponement. ^{Postponement of proceedings for non-accounting may be allowed.}

SEC. 3636. Any person who considers himself aggrieved by any warrant of distress issued under the foregoing provisions may prefer a bill of complaint to any district judge of the United States, setting forth therein the nature and extent of the injury of which he complains; and thereupon the judge may grant an injunction to stay proceedings on such warrant altogether, or for so much thereof as the nature of the case requires. But no injunction shall issue till the party applying for it gives bond, with sufficient security, in a sum to be prescribed by the judge, for the performance of such judgment as may be awarded against him; nor shall the issuing of such injunction in any manner impair the lien produced by the issuing of the warrant. And the same proceedings shall be had on such injunction as in other cases, except that no answer shall be necessary on the ^{Injunction to stay proceedings on distress-warrant.}

part of the United States; and if, upon dissolving the injunction, it appears to the satisfaction of the judge that the application for the injunction was merely for delay, the judge may add to the lawful interest assessed on all sums found due against the complainant such damages as, with such lawful interest, shall not exceed the rate of ten per centum a year. Such injunction may be granted or dissolved by the district judge either in or out of court.

Proceedings before circuit judge.

SEC. 3637. When the district judge refuses to grant an injunction to stay proceedings on a distress-warrant, as aforesaid, or dissolves such injunction after it is granted, any person who considers himself aggrieved by the decision in the premises may lay before the circuit justice, or circuit judge of the circuit within which such district lies, a copy of the proceeding had before the district judge; and thereupon the circuit justice or circuit judge may grant an injunction, or permit an appeal, as the case may be, if, in his opinion, the equity of the case requires it. The same proceedings, subject to the same conditions, shall be had upon such injunction in the circuit court as are prescribed in the district court.

Rights of United States reserved.

SEC. 3638. Nothing contained in the provisions of this Title relating to distress-warrants shall be construed to take away or impair any right or remedy which the United States might have, by law, for the recovery of taxes, debts, or demands.

Duties of officers as custodians of public moneys.

SEC. 3639. The Treasurer of the United States, all assistant treasurers, and those performing the duties of assistant treasurer, all collectors of the customs, all surveyors of the customs, acting also as collectors, all receivers of public moneys at the several land-offices, all postmasters, and all public officers of whatsoever character, are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper Department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law, or by any regulation of the Treasury Department made in conformity to law. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are, or may be, required by law, of all district attorneys, collectors of customs, naval officers, and surveyors of customs, navy agents, receivers and registers of public lands, paymasters in the Army, commissary-general, and by all other officers employed in the disbursement of the public moneys, under the direction of the War or Navy Departments. [Sec § 5497.]

Entry of each sum received, and of each transfer and payment.

SEC. 3643. All persons charged by law with the safe-keeping, transfer, and disbursement of the public moneys, other than those connected with the Post-Office Department, are

required to keep an accurate entry of each sum received and of each payment or transfer.

SEC. 3646. Whenever any original check is lost, stolen, or destroyed, disbursing officers and agents of the United States are authorized, after the expiration of six months, and within three years from the date of such check, to issue a duplicate check; and the Treasurer, assistant treasurers, and designated depositaries of the United States are directed to pay such duplicate checks, upon notice and proof of the loss of the original checks, under such regulations in regard to their issue and payment, and upon the execution of such bonds, with sureties, to indemnify the United States, as the Secretary of the Treasury shall prescribe. This section shall not apply to any check exceeding in amount the sum of one thousand dollars.

SEC. 3647. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent.

SEC. 3652. No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office.

SEC. 5266. Telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any telegraph company to which has been given the right of way, timber, or station lands from the public domain shall have priority over all other business, at such rates as the Postmaster-General shall annually fix. And no part of any appropriation for the several Departments of the Government shall be paid to any company which neglects or refuses to transmit such telegrams in accordance with the provisions of this section.

SEC. 5392. Every person who, having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true, is guilty of perjury, and shall be punished by a fine of not more than two thousand dollars, and by imprisonment, at hard labor, not more than five years; and shall, moreover, thereafter be incapable of giving testimony in any court of the United

States until such time as the judgment against him is reversed.

Obstructing
process or as-
saulting officer.

SEC. 5398. Every person who knowingly and willfully obstructs, resists, or opposes any officer of the United States in serving, or attempting to serve or execute, any mesne process or warrant, or any rule or order of any court of the United States, or any other legal or judicial writ or process, or assaults, beats, or wounds any officer or other person duly authorized in serving or executing any writ, rule, order, process, or warrant, shall be imprisoned not more than twelve months, and fined not more than three hundred dollars.

Destroying,
carrying away,
&c., public rec-
ords.

SEC. 5403. Every person who willfully destroys or attempts to destroy, or, with intent to steal or destroy, takes and carries away any record, paper, or proceeding of a court of justice, filed or deposited with any clerk or officer of such court, or any paper, or document, or record filed or deposited in any public office, or with any judicial or public officer, shall, without reference to the value of the record, paper, document, or proceeding so taken, pay a fine of not more than two thousand dollars, or suffer imprisonment, at hard labor, not more than three years, or both. [See act March 3, 1875, chap. 144, 18 Stat., p. 479.]

Destroying rec-
ords by officer in
charge.

SEC. 5408. Every officer, having the custody of any record, document, paper, or proceeding specified in section fifty-four hundred and three, who fraudulently takes away, or withdraws, or destroys any such record, document, paper, or proceeding filed in his office or deposited with him or in his custody, shall pay a fine of not more than two thousand dollars, or suffer imprisonment at hard labor not more than three years, or both; and shall, moreover, forfeit his office and be forever afterward disqualified from holding any office under the Government of the United States. [See act March 3, 1875, chap. 144, 18 Stat., p. 479.]

Forging, &c.,
bid, bond, public
record, &c.

SEC. 5418. Every person who falsely makes, alters, forges, or counterfeits any bid, proposal, guarantee, official bond, public record, affidavit, or other writing, for the purpose of defrauding the United States, or utters or publishes as true any such false, forged, altered, or counterfeited bid, proposal, guarantee, official bond, public record, affidavit, or other writing, for such purpose, knowing the same to be false, forged, altered, or counterfeited, or transmits to or presents at the office of any officer of the United States any such false, forged, altered, or counterfeited bid, proposal, guarantee, official bond, public record, affidavit, or other writing, knowing the same to be false, forged, altered, or counterfeited, for such purpose, shall be imprisoned at hard labor for a period not more than ten years, or be fined not more than one thousand dollars, or be punished by both such fine and imprisonment. [See § 5479.]

Making or pre-
sented false,
fictitious, or
fraudulent
claim.

SEC. 5438. Every person who makes or causes to be made, or presents or causes to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any depart-

ment or officer thereof, knowing such claim to be false, fictitious, or fraudulent, or who, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, makes, uses, or causes to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, or who enters into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim, or who, having charge, possession, custody, or control of any money or other public property used or to be used in the military or naval service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers or causes to be delivered, to any other person having authority to receive the same, any amount of such money or other property less than that for which he received a certificate or took a receipt, and every person authorized to make or deliver any certificate, voucher, receipt, or other paper certifying the receipt of arms, ammunition, provisions, clothing, or other property so used or to be used, who makes or delivers the same to any other person without a full knowledge of the truth of the facts stated therein, and with intent to defraud the United States, and every person who knowingly purchases or receives in pledge for any obligation or indebtedness from any soldier, officer, sailor, or other person called into or employed in the military or naval service any arms, equipments, ammunition, clothes, military stores, or other public property, such soldier, sailor, officer, or other person not having the lawful right to pledge or sell the same, every person so offending in any of the matters set forth in this section shall be imprisoned at hard labor for not less than one nor more than five years, or fined not less than one thousand nor more than five thousand dollars.

SEC. 5440. *If two or more persons conspire either to commit any offense against the United States or to defraud the United States in any manner or for any purpose, and one or more of such parties do any act to effect the object of the conspiracy all the parties to such conspiracy shall be liable to a penalty of not more than ten thousand dollars, or to imprisonment for not more than two years or to both fine and imprisonment in the discretion of the court.*

Conspiracy.

Act May 17, 1879.

This section was amended by the above-named act while this Compilation was passing through the press.

SEC. 5451. Every person who promises, offers, or gives, or causes or procures to be promised, offered, or given, any money or other thing of value, or makes or tenders any contract, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, to any officer of the United States, or to any person acting for or on behalf of the United States in any official function, under or by authority of any department or office of the Government thereof, or to any officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or both Houses thereof, with intent to influence his decision or action on any ques-

Bribery of any United States officer, &c.

tion, matter, cause, or proceeding which may at any time be pending, or which may by law be brought before him in his official capacity, or in his place of trust or profit, or with intent to influence him to commit or aid in committing, or to collude in, or allow, any fraud, or make opportunity for the commission of any fraud, on the United States, or to induce him to do or omit to do any act in violation of his lawful duty, shall be punished as prescribed in the preceding section.¹ [See § 5501.]

Secreting or removing tools or material used for printing bonds, notes, stamps, &c.

SEC. 5453. Every person who, without authority from the United States, secretes within, embezzles or takes and carries away from, any building, room, office, apartment, vault, safe, or other place where the same is kept, used, employed, placed, lodged, or deposited by authority of the United States, any bed-piece, bed-plate, roll, plate, die, seal, type, or other tool, implement, or thing used or fitted to be used in stamping or printing, or in making some other tool or implement used or fitted to be used in stamping or printing, any kind or description of bond, bill, note, certificate, coupon, postage-stamp, revenue-stamp, fractional-currency note, or other paper instrument, obligation, device, or document, now or hereafter authorized by law to be printed, stamped, sealed, prepared, issued, uttered, or put in circulation on behalf of the United States, or who, without such authority, so secretes, embezzles, or takes and carries away any paper, parchment, or other material prepared and intended to be used in the making of any such papers, instruments, obligations, devices, or documents, or who, without such authority, so secretes, embezzles, or takes and carries away any paper, parchment, or other material printed or stamped, in whole or part, and intended to be prepared, issued, or put in circulation on behalf of the United States as one of the papers, instruments, or obligations hereinbefore named, or printed or stamped, in whole or part, in the similitude of any such paper, instrument, or obligation, whether intended to issue or put the same in circulation or not, shall be punished by imprisonment, at hard labor, not more than ten years, or by a fine of not more than five thousand dollars, or both.

Unlawfully taking or using papers relating to claims, &c.

SEC. 5454. Every person who takes and carries away, without authority from the United States, from the place where it has been filed, lodged, or deposited, or where it may for the time being actually be kept by authority of the United States, any certificate, affidavit, deposition, written statement of facts, power of attorney, receipt, voucher, assignment, or other document, record, file, or paper, prepared, fitted, or intended to be used or presented in order to procure the payment of money from or by the United States, or any officer or agent thereof, or the allowance or payment of the whole or any part of any claim, account, or demand against the United States, whether the same has or has not already been so used or presented, and whether such claim, account, or demand, or any part thereof, has or has not

¹ This punishment is as follows: "shall be fined not more than three times the amount of money or value of the thing so offered, promised, given, made, or tendered, or caused or procured to be so offered, promised, given, made, or tendered, and shall be, moreover, imprisoned not more than three years."

already been allowed or paid, or who presents or uses or attempts to use any such document, record, file, or paper so taken and carried away in order to procure the payment of any money from or by the United States, or any officer or agent thereof, or the allowance or payment of the whole or any part of any claim, account, or demand against the United States, shall be imprisoned at hard labor not more than ten years, or fined not more than five thousand dollars.

SEC. 5456. Every person who robs another of any kind or description of personal property belonging to the United States, or feloniously takes and carries away the same, shall be punished by a fine of not more than five thousand dollars, or by imprisonment at hard labor not less than one nor more than ten years, or by both such fine and imprisonment. Robbery or larceny of personal property of the United States.

SEC. 5479. If any person shall falsely make, alter, forge, or counterfeit, or cause or procure to be falsely made, altered, forged, or counterfeited, or willingly aid, or assist in the false making, altering, forging, or counterfeiting, any bond, bid, proposal, guarantee, security, official bond, public record, affidavit, or other writing for the purpose of defrauding the United States; or shall utter or publish as true, or cause to be uttered or published as true, any such false, forged, altered, or counterfeited bond, bid, proposal, guarantee, security, official bond, public record, affidavit, or other writing, for the purpose of defrauding the United States, knowing the same to be false, forged, altered, or counterfeited; or shall transmit to, or present at, or cause or procure to be transmitted to, or presented at, the office of any officer of the United States, any such false, forged, altered, or counterfeited bond, bid, proposal, guarantee, security, official bond, public record, affidavit, or other writing, knowing the same to be false, forged, altered, or counterfeited, for the purpose of defrauding the United States, shall be punishable by a fine of not more than one thousand dollars, or by imprisonment at hard labor for not more than ten years, or by both such punishments. Falsely making, altering, forging, or counterfeiting bid, bond, &c. Act Feb. 27, 1877. [See § 5418.]

SEC. 5483. Every officer charged with the payment of any of the appropriations made by any act of Congress, who pays to any clerk, or other employé of the United States, a sum less than that provided by law, and requires such employé to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employé of the Government, and shall be imprisoned at hard labor for the term of two years. Requiring receipt for larger sum than that actually paid.

SEC. 5488. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer, or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment Disbursing officer unlawfully depositing, converting, loaning, or transferring public money.

with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment. [See §§ 3620, 3497.]

Custodians of public money failing to safely keep, &c.

SEC. 5490. Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys, who fails to safely keep the same, without loaning, using, converting to his own use, depositing in banks, or exchanging for other funds than as specially allowed by law, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged; and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money so embezzled.

[See § 3639.]

Failure of officer or agent to render accounts, &c.

SEC. 5491. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled, and shall be imprisoned not less than six months or more than ten years.

[See §§ 3622, 3633.]

Failure to deposit as required.

SEC. 5492. Every person who, having moneys of the United States in his hands or possession, fails to make deposit of the same with the Treasurer, or some assistant treasurer, or some public depositary of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper Department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money embezzled.

Record evidence of embezzlement.

SEC. 5494. Upon the trial of any indictment against any person for embezzling public money under the provisions of the six preceding sections,¹ it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions for the settlement of accounts between the United States and receivers of public money. [See §§ 3625, 3633.]

Refusal to pay any draft, &c., prima-facie evidence of embezzlement.

SEC. 5495. The refusal of any person, whether in or out of office, charged with the safe-keeping, transfer, or disbursement of the public money, to pay any draft, order, or warrant, drawn upon him by the proper accounting officer of the Treasury, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received, or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer, shall be deemed, upon the trial of any indictment against such person for embezzlement, as prima-facie evidence of such embezzlement.

Evidence of conversion.

SEC. 5496. If any officer charged with the disbursement of the public moneys, accepts, receives, or transmits to the Treasury Department to be allowed in his favor, any receipt

¹Sections 5488 to 5493, inclusive.

or voucher from a creditor of the United States, without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use, of the amount specified in such receipt or voucher.

SEC. 5497. Every banker, broker, or other person not an authorized depository of public moneys, who knowingly receives from any disbursing officer, or collector of internal revenue, or other agent of the United States, any public money on deposit, or by way of loan or accommodation, with or without interest, or otherwise than in payment of a debt against the United States, or who uses, transfers, converts, appropriates, or applies any portion of the public money for any purpose not prescribed by law, and every president, cashier, teller, director, or other officer of any bank or banking association, who violates any of the provisions of this section, is guilty of an act of embezzlement of the public money so deposited, loaned, transferred, used, converted, appropriated, or applied, and shall be punished as prescribed in section fifty-four hundred and eighty-eight. *And any officer connected with, or employed in, the internal-revenue service of the United States, and any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or other property of the United States, and any officer of the United States, or any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or property which may have come into his possession or under his control in the execution of such office or employment, or under color or claim of authority as such officer or assistant, whether the same shall be the money or property of the United States or of some other person or party, shall, where the offense is not otherwise punishable by some statute of the United States, be punished by a fine equal to the value of the money and property thus embezzled or converted, or by imprisonment not less than three months nor more than ten years, or by both such fine and imprisonment.* [See § 3639.]

Unlawfully receiving, &c., to be embezzlement.

Embezzlement by internal-revenue officer or employé, and others.

Act Feb. 3, 1879.

SEC. 5498. Every officer of the United States, or person holding any place of trust or profit, or discharging any official function under, or in connection with, any Executive Department of the Government of the United States, or under the Senate or House of Representatives of the United States, who acts as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties, aids or assists in the prosecution or support of any such claim, or receives any gratuity, or any share of or interest in any claim from any claimant against the United States, with intent to aid or assist, or in consideration of having aided or assisted, in the prosecution of such claim, shall pay a fine of not more than five thousand dollars, or suffer imprisonment not more than one year, or both.

Officers, &c., interested in claims.

SEC. 5501. Every officer of the United States, and every person acting for or on behalf of the United States, in any official capacity under or by virtue of the authority of any

United States officer, &c., accepting bribe, &c.

department or office of the Government thereof; and every officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or of both Houses thereof, who asks, accepts, or receives any money, or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, with intent to have his decision or action on any question, matter, cause, or proceeding which may, at any time, be pending, or which may be by law brought before him in his official capacity, or in his place of trust or profit, influenced thereby, shall be punished as prescribed in the preceding section.¹ [See § 5451.]

Forfeiture of office. SEC. 5502. Every member, officer, or person, convicted under the provisions of the two preceding sections [5500 and 5501], who holds any place of profit or trust, shall forfeit his office or place; and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States.

Extract from the Army Appropriation Act for the fiscal year ending June 30, 1875, approved June 16, 1874. (18 Stat., p. 72.)

Only actual traveling expenses allowed. “ * * * *Provided*, That only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, and all allowances for mileages and transportation in excess of the amount actually paid are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision.² * * * ”

Approved June 22, 1874. AN ACT to amend the customs-revenue laws and to repeal moieties.
18 Stat., p. 187. * * * * *

Motion of attorney for production of books, papers, &c., in suits other than criminal. SEC. 5. That in all suits and proceedings other than criminal arising under any of the revenue-laws of the United States, the attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to prove any allegation made by the United States, may make a written motion, particularly describing such book, invoice, or paper, and setting forth the allegation

Notice from court to produce such books, &c. which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices

Service of notice. of suit in the same court are served; and if the defendant or claimant shall fail or refuse to produce such book, invoice, Failure to produce books, &c., to be taken as

¹This punishment is as follows: “shall be punished by a fine not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years.”

²This has been modified so far as it relates to Army officers, and to United States marshals, district attorneys, &c. (See act 3d March, 1875, 18 Stat., p. 452, and act of July 24, 1876, 19 Stat., p. 100.)

or paper in obedience to such notice, the allegation stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent, may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

confession of allegations, unless, &c.

Attorney to be permitted to examine.

But owner or agent to have custody of books, &c.

AN ACT regulating fees and costs and for other purposes.

Approved Feb. 22, 1875.
18 Stat., p. 333.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, "That before any bill of costs shall be taxed by any judge or other officer, or any account payable out of the money of the United States shall be allowed by any officer of the Treasury, in favor of clerks, marshals, or district attorneys, the party claiming such account shall render the same, with the vouchers and items thereof, to a United States circuit or district court, and, in presence of the district attorney or his sworn assistant, whose presence shall be noted on the record, prove in open court, to the satisfaction of the court, by his own oath or that of other persons having knowledge of the facts, to be attached to such account, that the services therein charged have been actually and necessarily performed as therein stated; and that the disbursements charged have been fully paid in lawful money; and the court shall thereupon cause to be entered of record an order approving or disapproving the account, as may be according to law, and just. United States commissioners shall forward their accounts, duly verified by oath, to the district attorneys of their respective districts, by whom they shall be submitted for approval in open court, and the court shall pass upon the same in the manner aforesaid. Accounts and vouchers of clerks, marshals, and district attorneys shall be made in duplicate, to be marked respectively "original" and "duplicate." And it shall be the duty of the clerk to forward the original accounts and vouchers of the officers above specified, when approved, to the proper accounting officers of the Treasury, and to retain in his office the duplicates, where they shall be open to public inspection at all times. Nothing contained in this act shall be deemed in any wise to diminish or affect the right of revision of the accounts to which this act applies by the accounting officers of the Treasury, as exercised under the laws now in force."

Accounts for costs, &c., of clerks, marshals, district attorneys and commissioners; how to be proven and presented before taxing or allowing.

Accounts and vouchers to be forwarded.

Existing right of revision of accounts not affected.

Approved Mar. 3, 1873. AN ACT to provide for deducting any debt due the United States from any judgment recovered against the United States by such debtor.
18 Stat., p. 481.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when any final judgment recovered against the United States or other claim duly allowed by legal authority, shall be presented to the Secretary of the Treasury for payment, and the plaintiff or claimant therein shall be indebted to the United States in any manner, whether as principal or surety, it shall be the duty of the Secretary to withhold payment of an amount of such judgment or claim equal to the debt thus due to the United States; and if such plaintiff or claimant assents to such set off, and discharges his judgment or an amount thereof equal to said debt or claim, the Secretary shall execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff, or claimant, denies his indebtedness to the United States, or refuses to consent to the set-off, then the Secretary shall withhold payment of such further amount of such judgment, or claim, as in his opinion will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment. And if such debt is not already in suit, it shall be the duty of the Secretary to cause legal proceedings to be immediately commenced to enforce the same, and to cause the same to be prosecuted to final judgment with all reasonable dispatch. And if in such action judgment shall be rendered against the United States, or the amount recovered for debt and costs shall be less than the amount so withheld as before provided, the balance shall then be paid over to such plaintiff by such Secretary with six per cent interest, thereon for the time it has been withheld from the plaintiff.

Amount of debt due United States to be withheld by Secretary of Treasury in paying judgments or allowed claims against the United States.

When Secretary shall execute discharge.

When further amount to be withheld to cover costs, &c.

When Secretary shall cause legal proceedings to be commenced.

When balance shall be paid with interest.

AN ACT relating to vinegar factories established and operated prior to March first, eighteen hundred and seventy-nine.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any vinegar factory for the manufacture of vinegar, established and operated as a vinegar factory prior to March first, eighteen hundred and seventy-nine, may be operated for the manufacture of vinegar by the use of alcoholic vapor within such distance less than six hundred feet of any distillery or rectifying-house under such regulations as the Commissioner of Internal Revenue may prescribe with the approval of the Secretary of the Treasury.

Approved, June 14, 1879.

Extract from section 2 of the legislative, executive, and judicial appropriation act, approved June 21, 1879.

“Provided, That hereafter storekeepers at distilleries that mash less than sixty bushels of grain per day shall be allowed not exceeding fifty dollars per month. But when one person acts as storekeeper and gauger, his salary shall not exceed four dollars per day for the time actually employed.”

AN ACT providing for the binding of the Internal Revenue Laws and Manual.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Public Printer is hereby authorized to bind in cloth three thousand copies of the Compilation of Internal Revenue Laws and three thousand five hundred copies of the Internal Revenue Manual for the use of the Internal Revenue Bureau.

Approved, June 27, 1879.

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INTERNAL REVENUE ACTS

PASSED AT THE

SECOND SESSION OF THE FORTY-SIXTH CONGRESS.

SYNOPSIS OF AMENDMENTS, ETC., WITH REFERENCES TO THE COMPILATION.

TREASURY DEPARTMENT,
INTERNAL REVENUE OFFICE,
Washington, April 22, 1881.

The internal revenue laws, as given in the foregoing reprint of the "Compilation of 1879," have been changed only by the four following acts passed at the second session of the Forty-sixth Congress, approved, respectively, December 20, 1879, May 28, 1880, June 9, 1880, and June 16, 1880.

Internal revenue officers and others who use the Compilation of 1879 will find it convenient to note, in the appropriate places therein, as hereinafter indicated, a brief reference to the changes made by the acts above specified. The following synopsis of those changes will aid them in doing so:

Act of December 20, 1879:

Sections 1 and 2. As to allowance for leakage, &c., on transportation, after withdrawal of spirits for exportation. Note reference thereto at close of section 3330, R. S., p. 77 of Compilation, and at end of section 3330 *a*, p. 78 of Compilation.

Act of May 28, 1880:

- SEC. 1. Amends section 3260, R. S., p. 46, Compilation.
- SEC. 2. Addition to section 3262, R. S., p. 48, Compilation.
- SEC. 3. Substitute for section 3285, R. S., p. 56, Compilation.
- SEC. 4. Repeal of joint resolution of March 28, 1878 [§§ 3293 *a, b, c*, and *d*, pp. 59, 60, Compilation], and substitute for section 3293, R. S., p. 58, Compilation.
- SEC. 5. Amends section 3294, R. S., p. 60, Compilation.
- SEC. 6. Substitute for section 3287, R. S., p. 57, Compilation.
- SEC. 7. Amends section 3310, R. S., p. 66, Compilation.
- SEC. 8. Amends section 6, act March 1, 1879 [§ 3309 *a*], p. 66, Compilation.
- SEC. 9. Repeal section 7, act March 1, 1879 [§ 3259 *a*], p. 45, Compilation.
- SEC. 10. Amends section 3329, R. S., p. 74, Compilation.
- SEC. 11. Amends section 3330, R. S., p. 75, Compilation.
- SEC. 12. Amends section 12, act March 1, 1879, pp. 83, 84, Compilation.
- SEC. 13. Amends section 13, act March 1, 1879, p. 84, Compilation.
- SEC. 14. Substitute for section 20, act March 1, 1879 [§ 3433 *a*], p. 124, Compilation.
- SEC. 15. As to leakage in such case. Note at same place.
- SEC. 16. Substitute for section 3314, R. S., pp. 68, 69, Compilation.
- SEC. 17. New provision allowing leakage on withdrawal of spirits, should be noted at end of section 3294, R. S., p. 60, Compilation.
- SEC. 18. Amendment to subdivision second, of section 3244, R. S., should be noted there, at head of p. 36, Compilation.
- SEC. 19. General repeal of all acts inconsistent.

Act of June 9, 1880:

SEC. 1. Amends section 3385, R. S., p. 103, Compilation.

SEC. 2. Substitute for section 3357, R. S., p. 93, Compilation.

Act of June 16, 1880:

Adds to sixth subdivision of section 3244, R. S., p. 38, Compilation.

GREEN B. RAUM,
Commissioner.

LAWS OF THE UNITED STATES PASSED AT THE SECOND SESSION OF THE FORTY-SIXTH CONGRESS.

[PUBLIC—No. 1.]

AN ACT authorizing an allowance for loss by leakage or casualty of spirits withdrawn from distillery warehouses for exportation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where spirits are withdrawn from distillery warehouses for exportation according to law, it shall be lawful, under such rules and regulations and limitations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for an allowance to be made for leakage or loss by any unavoidable accident, and without any fraud or negligence of the distiller, owner, exporter, carrier, or their agents or employees, occurring during transportation from a distillery warehouse to the port of export; nor shall any assessment be collected for such loss or leakage where the same has not been paid on distilled spirits exported since the first day of May, eighteen hundred and seventy-eight.

SEC. 2. That where the spirits provided for in the preceding section are covered by a valid claim of insurance in excess of the market value thereof, exclusive of the tax, the tax upon such spirits shall not be remitted to the extent of such excessive insurance.

Approved, December 20, 1879.

[PUBLIC—No. 68.]

AN ACT to amend the laws in relation to internal revenue

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-two hundred and sixty of the Revised Statutes of the United States be amended by striking out the word "double", in the fourteenth line of said section, and inserting after the word "days", in the fifteenth line of said section, the following: "But in no case shall the bond exceed the sum of one hundred thousand dollars".

SEC. 2. That section thirty-two hundred and sixty-two of the Revised Statutes of the United States be amended by adding to the end the words following: *And provided also,* That the collector may at any time, at the discretion of the Commissioner, accept such bond as is authorized to be given by the distiller in lieu of the written consent of the owner of the fee in the case of a distillery erected prior to July twentieth, eighteen hundred and sixty-eight, notwithstanding such distillery has since then been increased by the addition of land or buildings adjacent or contiguous thereto, not owned by the distiller himself in fee; such bond to be for and in respect of such addition only, if the distillery be one which the distiller owns in fee or in respect to which he has pro-

cured the written consent of the owner of the fee or other incumbrance, otherwise to be for and in respect of the entire distillery as increased by such addition."

SEC. 3. That section thirty-two hundred and eighty-five of the Revised Statutes of the United States be amended by striking out all after said number and substituting therefor the following: "Ev[er]y fermenting-tub shall be emptied at or before the end of the fermenting period; no fermenting-tub in a sweet-mash distillery shall be filled oftener than once in seventy-two hours, nor in a sour-mash distillery oftener than once in ninety-six hours, nor in a rum distillery oftener than once in one hundred and forty-four hours."

SEC. 4. That the joint resolution approved March twenty-eighth, eighteen hundred and seventy-eight, be and the same hereby is, repealed; and that section thirty-two hundred and ninety-three of the Revised Statutes of the United States, as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after the said number, and substituting therefor the following:

"The distiller or owner of all spirits removed as aforesaid to the distillery warehouse shall, on the first day of each month, or within five days thereafter, enter the same for deposit in such warehouse, under such regulations as the Commissioner of Internal Revenue may prescribe. Said entry shall be in triplicate, and shall contain the name of the person making the entry, the designation of the warehouse in which the deposit is made, and the date thereof, and shall be in the following form:

"ENTRY FOR DEPOSIT IN DISTILLERY WAREHOUSE.

"Entry of distilled spirits deposited by _____, in distillery warehouse _____, in the _____ district, State of _____, during the month ending on the _____ day of _____, anno Domini _____.

And the entry shall specify the kind of spirits, the whole number of packages, the marks and serial numbers thereon, the number of gauge or wine gallons, proof gallons, and taxable gallons, and the amount of tax on the spirits contained in them; all of which shall be verified by the oath of the distiller or owner of the same attached to the entry. The said distiller or owner shall at the time of making said entry give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and within three years from the date of said entry; and the penal sum of such bond shall not be less than the amount of the tax on such distilled spirits. One of said entries shall be retained in the office of the collector of the district, one sent to the storekeeper in charge of the warehouse, to be retained and filed in the warehouse, and one sent with duplicate of the bond to the Commissioner of Internal Revenue, to be filed in his office.

"A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency affecting its validity or impairing its efficiency, at the discretion of the Commissioner of Internal Revenue. And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay

the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law.

"If it shall appear at any time that there has been a loss of distilled spirits from any cask or other package hereafter deposited in a distillery warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, as amended, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such distilled spirits, and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, notwithstanding that the time specified in any bond given for the withdrawal of the spirits entered into warehouse in such cask or package has not expired. If the said tax is not paid on demand, the collector shall report the amount due upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

"That the tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom and within three years from the date of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section thirty-two hundred and ninety-three of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry before removal from the distillery warehouse, and within three years from the date of said bonds."

SEC. 5. That section thirty-two hundred and ninety-four of the Revised Statutes of the United States, as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by inserting after the word "casks," in the tenth line thereof, the words "or packages," and by inserting after the word "them," in the thirteenth line thereof, the words "at the time they were deposited in the distillery warehouse; and said entry shall also specify the number of gauge or wine gallons, and of proof gallons and taxable gallons contained in said casks or packages at the time application shall be made for the withdrawal thereof".

SEC. 6. That section thirty-two hundred and eighty-seven of the Revised Statutes of the United States as amended by an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after said number, and substituting therefor the following:

"All distilled spirits shall be drawn from the receiving cisterns into casks or packages, each of not less capacity than ten gallons wine-measure, and shall thereupon be gauged, proved, and marked by an internal-revenue gauger, who shall cut on the cask or package containing such spirits, in a manner to be prescribed by the Commissioner of Internal Revenue, the quantity in wine-gallons and in proof-gallons of the contents of such casks or packages, and the particular name of such distilled spirits as known to the trade, that is to say, high-wines, alcohol, or spirits, as the case may be, shall be marked or branded on the head of such cask or package in letters of not less than one inch in length; and the spirits shall be immediately removed into the distillery warehouse, and the gauger shall, in the presence of the storekeeper of the warehouse, place

upon the head of the cask or package an engraved stamp, which shall be signed by the collector of the district and the storekeeper and gauger; and shall have written thereon the number of proof gallons contained therein, the name of the distiller, the date of the receipt in the warehouse, and the serial number of each cask or package, in progressive order, as the same are received from the distillery. Such serial number for ev[e]ry distillery shall be in a regular sequence of the serial number thereof, beginning with number one (No. 1) with the first cask or package deposited therein after July twentieth, eighteen hundred and sixty-eight, and no two or more casks or packages warehoused at the same distillery shall be marked with the same number. The said stamp shall be as follows:

"Distillery-warehouse stamp No. —. Issued by ———, collector, ——— district, State of ———, distillery warehouse of ———, 18—, Cask No. —; contents ——— gallons proof-spirits

—————,
United States Storekeeper

"Attest:

—————,
United States Gauger."

SEC. 7. That section thirty-three hundred and ten of the Revised Statutes of the United States be amended by striking out the words "ev[e]ry distiller at the hour of twelve meridian on the third day after that on which his bond is approved," occurring on the first and second lines thereof, and by inserting in lieu thereof the words:

"The first fermenting period of ev[e]ry distiller shall be taken to begin on the day the distiller's bond is approved; and ev[e]ry distiller at the hour of twelve meridian on the last day of such first fermenting period, or at the same hour on any previous day of such fermenting period on which spirits are distilled".

SEC. 8. That section six of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by inserting after the word "premises", on the twenty-first line thereof, the following: And the Commissioner of Internal Revenue upon the production to him of satisfactory proof of the actual destruction, by accidental fire or other casualty, and without any fraud, collusion, or negligence of the distiller of any spirits in process of manufacture or distillation, or before removal to the distillery warehouse, shall not assess the distiller for a deficiency in not producing eighty per centum of the producing capacity of his distillery as established by law when the deficiency is occasioned by such destruction, nor shall he, in such case, assess the tax on the spirits so destroyed.

SEC. 9. That section seven of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be repealed.

SEC. 10. That section thirty-three hundred and twenty-nine of the Revised Statutes of the United States be amended by striking out after the word "exported," in the fifty-sixth line, the words "at the rate of seventy cents per proof gallon," and inserting in lieu thereof the word "ninety"; and by striking out the words "in quantities of not less than one thousand gallons," in the third line thereof; and by inserting the word "packages", after the word "casks", in the fifth line thereof.

SEC. 11. That section thirty-three hundred and thirty of the Revised Statutes of the United States be amended by striking out the words "in

quantities of not less than one thousand gallons," in the third line, and inserting in lieu thereof the words "or packages".

SEC. 12. That section twelve of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out after the word "liquors", in the sixth line thereof, the words "and no cask or other package, such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such reused cask or package and the contents thereof."

SEC. 13. That section thirteen of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out after the word "sale", in the eighth line thereof, the following: "Or shall, for such purpose, manufacture, use, or have in possession any cask or package made in imitation of, or intended to be in the similitude of such imported casks or packages, with any imitation of such marks or brands thereon," and by striking out after the word "sold," in the fifteenth line thereof, the word "manufactured".

SEC. 14. That section twenty of an act entitled "An act to amend the laws relating to internal revenue", approved March first, eighteen hundred and seventy-nine, be amended by striking out all after the number of said section and substituting therefor the following:

That under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors, for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any distillery warehouse, so much distilled spirits as he may require for the said purpose, without the payment of the internal-revenue tax thereon."

SEC. 15. That where spirits are withdrawn from distillery warehouses for transfer to manufacturing warehouses, under the provisions of this act, it shall be lawful, under such rules and regulations and limitations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for an allowance to be made for leakage or loss by any unavoidable accident, and without any fraud or negligence of the distiller, owner, exporter, carrier, or their agents or employees, occurring during transportation from a distillery warehouse to a manufacturing warehouse.

SEC. 16. That section thirty-three hundred and fourteen be amended by striking out all after the said number, and substituting the following:

"The books of tax-paid stamps issued to any collector shall be charged to his account at the full value of the tax on the number of gallons represented on the stamps and coupons contained in said books; and every collector shall make a monthly return to the Commissioner of Internal Revenue of all tax-paid stamps issued by him to be affixed to any cask or package containing distilled spirits on which the tax has been paid, and account for the amount of the tax collected; and when the said collector returns to the Commissioner of Internal Revenue any book of marginal stubs, which it shall be his duty to do as soon as all the stamps contained in the book when issued to him have been used, and accounts for the tax on the number of gallons represented on the stamps and coupons that were contained in said book, there shall be allowed to the collector a commission of one-half of one per centum on the amount of such tax, in addition to any other commission by law allowed: *Pro-*

vided, That the total net compensation of collectors as fixed by this title shall not be thereby increased. All stamps relating to distilled spirits, other than the tax-paid stamps, shall be charged to collectors; and the books containing such stamps may be intrusted by any collector to the gauger of the district, who shall make a daily report to the collector of all such stamps used by him and for whom used; and when all the stamps contained in any such book have been issued, the gauger of the district shall return the book to the collector, with all the marginal stubs therein": *Provided*, That all export stamps issued to collectors shall be charged to them as representing the value of ten cents for each stamp, and they shall collect the amount due for such stamps at the rate of ten cents for each stamp issued in such manner and at such time as the Commissioner of Internal Revenue may prescribe, and the Commissioner may, in his discretion, make assessment therefor.

SEC. 17. Whenever the owner of any distilled spirits shall desire to withdraw the same from the distillery warehouse, or from a special bonded warehouse, he may file with the collector a notice giving a description of the packages to be withdrawn, and request that the distilled spirits be regauged; and thereupon the collector shall direct the gauger to regauge the same, and mark upon each package so regauged the number of gauge or wine gallons and proof-gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller or owner thereof, taxes shall be collected only on the quantity of distilled spir[i]ts contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse, or special bonded warehouse: *Provided, however*, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof-gallon for two months, or part thereof, one and one-half gallons for three and four months, two gallons for five and six months, two and one-half gallons for seven and eight months, three gallons for nine and ten months, three and one-half gallons for eleven and twelve months, four gallons for thirteen, fourteen, and fifteen months, four and one-half gallons for sixteen, seventeen, and eighteen months, five gallons for nineteen, twenty, and twenty-one months, five and one-half gallons for twenty-two, twenty-three, and twenty-four months, six gallons for twenty-five, twenty-six, and twenty-seven months, six and one-half gallons for twenty-eight, twenty-nine, and thirty months, seven gallons for thirty-one, thirty-two, and thirty-three months, and seven and one-half gallons for thirty-four, thirty-five, and thirty-six months: *Provided, also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine-gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per cent.

SEC. 18. That subsection second of section thirty-two hundred and forty-four shall not apply to distillers in registered distilleries who manufacture for their own use wooden stills, but each of said distillers shall give notice to the collector of the district in which his distillery is located of each still manufactured before the same is used.

SEC. 19. That all acts and parts of acts inconsistent herewith are hereby repealed.

Approved, May 28, 1880.

[PUBLIC—No. 87.]

AN ACT to amend sections thirty-three hundred and eighty-five and thirty-three hundred and fifty-seven of the Revised Statutes of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and eighty-five of the Revised Statutes of the United States be amended by striking out all of said section after the word "shipment" where it occurs in the twenty-seventh line, and insert in lieu of the part stricken out the following:

"Upon the presentation to the collector of internal revenue of a detailed report from the inspector of customs, and a certificate from the collector of customs at the port from which the goods are to be exported, that the goods removed from the manufactory under bond, and described in the permit of the collector of internal revenue, have been received by the said collector of customs, and that said goods were duly laden on board of a foreign-bound vessel, naming the vessel, and the said merchandise was entered on the outward-manifest of said vessel, and that said vessel and cargo were duly cleared from said port, and on the payment of the tax on deficiency, if any, the bonds which have been, or shall hereafter be, required to be given under the provisions of this section, shall be canceled.

Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded, within the jurisdiction of the United States, any manufactured tobacco, snuff, or cigars which have been shipped for exportation under the provisions of this act, without properly entering such tobacco, snuff, or cigars at a custom-house, and paying the proper customs and internal-revenue taxes thereon, or who receives such relanded tobacco, snuff, or cigars, and every person who aids or abets in such relanding or receiving of such tobacco, snuff, or cigars, shall, on conviction, be fined not exceeding five thousand dollars or imprisoned not more than three years; and all tobacco, snuff, or cigars so relanded shall be forfeited to the United States."

SEC. 2. That section thirty-three hundred and fifty-seven of the Revised Statutes of the United States be amended and re-enacted so as to read as follows:

"Every collector shall keep a record in a book or books provided for the purpose, to be open to the inspection of any person, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory. And he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns. And he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."

Approved, June 9, 1880.

[PUBLIC—No. 138.]

AN ACT to amend the sixth sub-division of section thirty-two hundred and forty-four of the Revised Statutes of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sixth sub-division of

section thirty-two hundred and forty-four of the Revised Statutes be amended by adding thereto as follows:

“Provided further, That dealers in leaf tobacco (other than retail dealers as defined in the seventh sub-division of the section) who do not deal in leaf-tobacco otherwise than to sell, or offer for sale, or consign for sale on commission, to an amount not exceeding twenty five thousand pounds in any one special-tax year, only such leaf-tobacco as they purchase or receive in the hand directly from farmers or planters who have produced the same on land owned, rented, or leased by them, or received the same as rent from their tenants, who have produced the same on such land, shall each be required to pay for carrying on such business a special tax of five dollars only. If any person who has paid such special tax shall be found to have purchased or received and sold, or consigned for sale on commission, more than twenty-five thousand pounds of leaf-tobacco, such as is herein provided for, in any one special-tax year, the Commissioner of Internal Revenue is authorized and directed to assess such person an amount of tax equal to the difference between the special tax paid by him and the special tax of twenty-five dollars hereinbefore imposed upon a dealer in leaf-tobacco”.

Approved, June 16, 1880.

INTERNAL REVENUE ACTS

PASSED BY THE

FORTY-SEVENTH CONGRESS,

WITH A

SYNOPSIS OF CHANGES IN THE LAW MADE THEREBY.

INTERNAL REVENUE ACTS OF THE FORTY-SEVENTH CONGRESS.

TREASURY DEPARTMENT,

INTERNAL REVENUE OFFICE,

March 27, 1883.

The only acts of a general nature relating to Internal Revenue, passed since the "Reprint" in 1881 of the "Compilation of 1879," with "Additional Laws," are the following:

FIRST.

AN ACT to repeal so much of section thirty-three hundred and eighty-five of the Revised Statutes as imposes an export tax on tobacco. [Approved August 8, 1882.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and eighty-five of the Revised Statutes, as amended by the act approved June eighth eighteen hundred and eighty, be amended and re-enacted so as to read as follows:

"SEC. 3385.—Manufactured tobacco, snuff, and cigars intended for immediate exportation may, after being properly inspected, marked, and branded, be removed from the manufactory in bond without having affixed thereto the stamps indicating the payment of the tax thereon. The removal of such tobacco, snuff, and cigars from the manufactory shall be made under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. There shall be affixed to each package of tobacco, snuff, and cigars intended for immediate export, before it is removed from the manufactory, an engraved stamp indicative of such intention. Such stamp shall be provided and furnished to the several collectors as in the case of other stamps, and they shall account for the use of the same. When the manufacturer has made the proper entries, filed the bonds, and otherwise complied with the requirements of law and the regulations as herein provided, the collector shall issue to him a permit for the removal, accurately describing the tobacco, snuff, and cigars, to be shipped, the number and kinds of packages, the number of pounds, the marks and brands, the State and collection district from which the same are shipped, the number of the manufactory and the manufacturer's name, the port from which the said tobacco, snuff, and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment. Upon the presentation to the collector of internal revenue

of a detailed report from the inspectors of customs, and a certificate of the collector of customs at the port from which the goods are to be exported that the goods removed from the manufactory under bond and described in the permit of the collector of internal revenue have been received by the said collector of customs, and that the said goods were duly laden on board of a foreign-bound vessel, naming the vessel, and that the said merchandise was entered on the outward manifest of said vessel, and that the said vessel and cargo were duly cleared from said port, and on the payment of the tax or deficiency, if any, the bonds, which have been given or shall hereafter be required to be given under the provisions of this section shall be canceled. Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded within the jurisdiction of the United States any manufactured tobacco, snuff, or cigars which have been shipped for exportation under the provisions of this act, without properly entering such tobacco, snuff, or cigars at the custom-house, and paying the proper customs and internal revenue tax thereon, or who receives such relanded tobacco, snuff, or cigars, and every person who aids or abets in such relanding or receiving such tobacco, snuff or cigars, shall, on conviction, be fined not exceeding five thousand dollars, or imprisoned not more than three years, and all tobacco, snuff, or cigars so relanded shall be forfeited to the United States."

NOTE.—By comparing this act with section 3385, Revised Statutes, as given on page 103 of the Compilation, and as amended June 9, 1880, as shown on page 225 of the Compilation "Reprint" of 1881, it will be seen that the only substantial change is the omission, from the new form of the section, of the following words: "And for the expense attending the providing and affixing thereof, ten cents for each package so stamped shall be paid to the collector on making the entry for such transportation."

SECOND.

On the **13th of January, 1883**, the following act was approved, making another change in the same section, 3385 Revised Statutes. (See page 225 of the Compilation "Reprint" of 1881):

AN ACT relating to exportation of tobacco, snuff, and cigars, in bond, free of tax, to adjacent foreign territory.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and eighty-five of the Revised Statutes of the United States, as amended by the act of June ninth, eighteen hundred and eighty, be further amended by adding, after the words "shall be canceled," where they first occur therein, the following words: "But when the goods are exported to an adjacent foreign territory, by vessel or otherwise, said bonds shall be canceled upon such proofs of exportation as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury."

THIRD.

On the **9th of January, 1883**, the following act was approved.
(See page 95 of the Compilation):

AN ACT to amend section thirty-three hundred and sixty-two of the Revised Statutes relating to the tax on perique tobacco.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and sixty-two, as amended by the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by inserting after the words "or for export," and before the words "under such restrictions" in the second provision of said section, the following words: "And perique tobacco may be sold by the manufacturer or producer thereof, in the form of carottes, directly to a legally-qualified manufacturer, to be cut or granulated and used as material in the manufacture of cigarettes or smoking-tobacco, without the payment of tax."

FOURTH.

On the **3d of March, 1883**, an act was passed of which only the following sections relate to internal revenue:

AN ACT to reduce internal-revenue taxation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided*, That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further*, That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioner of Internal Revenue.

SEC. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf-tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their

monthly sales in excess of the rate of five hundred dollars per annum: *Provided*, That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

SEC. 3. That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his laborers or employees in the same manner as other supplies are furnished by him to them: *Provided*, That the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: *And provided further*, That such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or laborers.

SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

SEC. 5. That from and after the passage of this act every manufacturer of tobacco or snuff shall, in addition to all other requirements of law, print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words:

NOTICE.

The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again.

* * * * *

SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil

cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Approved March 3, 1883.

SYNOPSIS OF THE ACT OF MARCH 3, 1883.

Section 1 repeals—(1) except as to “such taxes as are now [March 3, 1883] due and payable,” the taxes on capital and deposits of banks, &c. See “first” and “second” subdivisions of section 3408, Revised Statutes, p. 112 of Compilation, and section 5214, Revised Statutes. (2.) On and after July 1, 1883, the two-cents stamp-tax on bank checks, drafts, orders, and vouchers, imposed by section 3418, Revised Statutes, as amended. See p. 116 of the Compilation. (3.) On and after July 1, 1883, the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A, following section 3437 of the Revised Statutes, pp. 126 and 127 of Compilation. This section also prohibits allowance of drawback on articles embraced in Schedule A exported on and after July 1, 1883. It also makes special provision as to the removal of matches from manufactories to warehouses without being stamped, on and after May 15, 1883.

Section 2 reduces, on and after May 1, 1883, the rates of special taxes relating to tobacco, snuff, and cigars. See section 3244, Revised Statutes, subdivisions “sixth” (p. 37 of Compilation), as amended by act of June 16, 1880 (pp. 225 and 226 of reprint of 1881), “seventh,” “eighth,” “ninth,” “tenth,” and “eleventh” (pp. 38 and 39 of Compilation.) It also contains a proviso authorizing certain sales by farmers and producers to amount not exceeding \$100 annually.

Section 3 provides for exemption of a farmer, planter, or lumberman, in certain cases from special tax as a dealer in manufactured tobacco.

Section 4, on and after May 1, 1883, reduces the taxes on snuff, smoking and manufactured tobacco to eight cents per pound, and the tax on cigars, and cigarettes weighing more than three pounds per thousand, to three dollars per thousand; and on cigarettes weighing not more than three pounds per thousand to fifty cents per thousand; and it provides for a drawback or rebate as therein specified. This makes a change in sec-

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tion 3368, Revised Statutes, and 3368a (section 14, act March 1, 1879). See p. 96 of Compilation, and section 3394, Revised Statutes (relating to cigars), as given on p. 108 of the Compilation.

Section 5. This provides anew for the caution-label on packages of tobacco (see section 3364, Revised Statutes, p. 95 of Compilation), and simply omits the requirement therein of "the proprietor's or manufacturer's name."

Sections 6, 7, 8, 9, 10, 11, and 12 relate to the tariff.

Section 13 provides that the repeal or modification of existing laws by this act shall not affect any act done, right accruing or accrued, suit or proceeding commenced, nor the right to any office, nor any offense committed, liabilities, &c., incurred, nor any suit, proceeding, or prosecution for causes arising or acts done prior to passage of this act, &c.

GREEN B. RAUM,
Commissioner.

INTERNAL REVENUE ACTS.

PASSED BY THE

FORTY-EIGHTH CONGRESS AND FIRST SESSION
OF THE FORTY-NINTH CONGRESS.

(DECEMBER, 1883, TO AUGUST 5, 1886.)

INTERNAL REVENUE ACTS PASSED BY THE FORTY-EIGHTH
CONGRESS, AND FIRST SESSION OF THE FORTY-NINTH
CONGRESS.

[December, 1883, to August 5, 1886.]

AN ACT to limit the time within which prosecutions may be instituted against persons charged with violating internal revenue laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no person shall be prosecuted, tried or punished for any of the various offenses arising under the internal revenue laws of the United States unless the indictment is found or the information instituted within three years next after the commission of the offense, in all cases where the penalty prescribed may be imprisonment in the penitentiary, and within two years in all other cases: *Provided*, That the time during which the person committing the offense is absent from the district wherein the same is committed shall not be taken as any part of the time limited by law for the commencement of such proceedings: *Provided further*, That the provisions of this act shall not apply to offenses committed prior to its passage: *And provided further*, That where a complaint shall be instituted before a commissioner of the United States within the period above limited, the time shall be extended until the discharge of the grand jury at its next session within the district: *And provided further*, That this act shall not apply to offenses committed by officers of the United States.

SEC. 2. That all laws and parts of laws in conflict with this act be, and are hereby repealed.

Approved, July 5, 1884.

(23 Stat., p. 122.)

Extract from legislative, executive, and judicial appropriation act, approved July 7, 1884.

* * * And hereafter there shall not be employed exceeding twenty agents, in lieu of the number now authorized by law. * * *

(23 Stat., p. 172.)

Extract from appropriation bill (legislative, executive, and judicial) for the fiscal year ending June 30, 1886, approved March 3, 1885.

* * * * *
and hereafter storekeepers, or storekeepers and gaugers, who are assigned to distilleries whose registered capacity is twenty bushels or less, shall receive two dollars per day for their services; and no collector in any district shall recommend, nor shall there be appointed or commis-

sioned more deputy collectors, storekeepers, storekeepers and gaugers, gaugers, inspectors, or other officers, or allowed to remain in commission more of any of said officers, at any one time, than fifteen per centum, in excess of the number actually engaged in performing duty at the time and indispensably necessary for the performance of said duty: *Provided further*, That the compensation of the chief of the internal-revenue agents shall not exceed ten dollars per day, and of the other agents not exceeding seven dollars per day each; and for per diem in lieu of subsistence, while travelling on duty, said agents shall receive at a rate to be fixed by the Secretary of the Treasury, not exceeding three dollars per day. * * * * *

(23 Stat., p. 404.)

[PUBLIC—No. 27.]

AN ACT to amend section thirty-three hundred and thirty-six of the Revised Statutes of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-three hundred and thirty-six of the Revised Statutes of the United States be, and is hereby, amended so as to read as follows:

"SEC. 3336. Every brewer, on filing notice as aforesaid of his intention to commence or continue business, shall execute a bond to the United States, to be approved by the collector of the district, in a sum equal to three times the amount of the tax which, in the opinion of the collector, said brewer will be liable to pay during any one month, and conditioned that he shall pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager-beer, ale, porter, and other fermented liquors made by or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he shall keep, or cause to be kept, a book, in the manner and for the purposes hereinafter specified, which shall be open to inspection by the proper officers, as by law required; and that he shall in all respects faithfully comply, without fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors aforesaid; and he shall execute a new bond once in four years and whenever required so to do by said collector, in the amount above named and conditioned as above provided, which bond shall be in lieu of any former bond or bonds of such brewer in respect to all liabilities accruing after its approval by said collector."

Approved, April 29, 1886.

[PUBLIC—No. 160.]

Extract from appropriation bill (legislative, executive, and judicial) for the fiscal year ending June 30, 1887.

* * * For salaries and expenses of collectors and deputy collectors, one million eight hundred thousand dollars: *Provided*, That the number of deputy collectors, gaugers, storekeepers, and clerks employed in the collection of internal revenue shall not be increased, nor shall the salary of said officers and employees be increased beyond the salaries paid during the last fiscal year. * * * * *

Approved, July 31, 1886.

[PUBLIC—No. 161.]

AN ACT defining butter, also imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purposes of this act the word "butter" shall be understood to mean the food product usually known as butter, and which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter.

SEC. 2. That for the purposes of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine", namely: All substances heretofore known as oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef-fat, suet, lard, lard-oil, vegetable-oil, annotto and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter.

SEC. 3. That special taxes are imposed as follows:

Manufacturers of oleomargarine shall pay six hundred dollars. Every person who manufactures oleomargarine for sale shall be deemed a manufacturer of oleomargarine.

Wholesale dealers in oleomargarine shall pay four hundred and eighty dollars. Every person who sells or offers for sale oleomargarine in the original manufacturer's packages shall be deemed a wholesale dealer in oleomargarine. But any manufacturer of oleomargarine who has given the required bond and paid the required special tax, and who sells only oleomargarine of his own production, at the place of manufacture, in the original packages to which the tax-paid stamps are affixed, shall not be required to pay the special tax of a wholesale dealer in oleomargarine on account of such sales.

Retail dealers in oleomargarine shall pay forty-eight dollars. Every person who sells oleomargarine in less quantities than ten pounds at one time shall be regarded as a retail dealer in oleomargarine. And sections thirty-two hundred and thirty-two, thirty-two hundred and thirty-three, thirty-two hundred and thirty-four, thirty-two hundred and thirty-five, thirty-two hundred and thirty-six, thirty-two hundred and thirty-seven, thirty-two hundred and thirty-eight, thirty-two hundred and thirty-nine, thirty-two hundred and forty, thirty-two hundred and forty-one, and thirty-two hundred and forty-three of the Revised Statutes of the United States are, so far as applicable, made to extend to and include and apply to the special taxes imposed by this section, and to the persons upon whom they are imposed: *Provided*, That in case any manufacturer of oleomargarine commences business subsequent to the thirtieth day of June in any year, the special tax shall be reckoned from the first day of July in that year, and shall be five hundred dollars.

SEC. 4. That every person who carries on the business of a manufacturer of oleomargarine without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than one thousand and not more than five thousand dollars; and every person who carries on the business of a wholesale dealer in oleomargarine without having paid the special tax therefor, as

required by law, shall, besides being liable to the payment of the tax, be fined not less than five hundred nor more than two thousand dollars; and every person who carries on the business of a retail dealer in oleomargarine without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than fifty nor more than five hundred dollars for each and every offense.

SEC. 5. That every manufacturer of oleomargarine shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of materials and products, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue, and in a penal sum of not less than five thousand dollars; and the sum of said bond may be increased from time to time, and additional sureties required at the discretion of the collector, or under instructions of the Commissioner of Internal Revenue.

SEC. 6. That all oleomargarine shall be packed by the manufacturer thereof in firkins, tubs, or other wooden packages not before used for that purpose, each containing not less than ten pounds, and marked, stamped, and branded as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe; and all sales made by manufacturers of oleomargarine, and wholesale dealers in oleomargarine shall be in original stamped packages. Retail dealers in oleomargarine must sell only from original stamped packages, in quantities not exceeding ten pounds, and shall pack the oleomargarine sold by them in suitable wooden or paper packages, which shall be marked and branded as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe. Every person who knowingly sells or offers for sale, or delivers or offers to deliver, any oleomargarine in any other form than in new wooden or paper packages as above described, or who packs in any package any oleomargarine in any manner contrary to law, or who falsely brands any package or affixes a stamp on any package denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years.

SEC. 7. That every manufacturer of oleomargarine shall securely affix, by pasting, on each package containing oleomargarine manufactured by him, a label on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words: "Notice—The manufacturer of the oleomargarine herein contained has complied with all the requirements of law. Every person is cautioned not to use either this package again or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases." Every manufacturer of oleomargarine who neglects to affix such label to any package containing oleomargarine made by him, or sold or offered for sale by or for him, and every person who removes any such label so affixed from any such package, shall be fined fifty dollars for each package in respect to which such offense is committed.

SEC. 8. That upon oleomargarine which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and

collected a tax of two cents per pound, to be paid by the manufacturer thereof; and any fractional part of a pound in a package shall be taxed as a pound. The tax levied by this section shall be represented by coupon stamps; and the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, are hereby made to apply to stamps provided for by this section.

SEC. 9. That whenever any manufacturer of oleomargarine sells, or removes for sale or consumption, any oleomargarine upon which the tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

SEC. 10. That all oleomargarine imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal-revenue tax of fifteen cents per pound, such tax to be represented by coupon stamps as in the case of oleomargarine manufactured in the United States. The stamps shall be affixed and canceled by the owner or importer of the oleomargarine while it is in the custody of the proper custom-house officers; and the oleomargarine shall not pass out of the custody of said officers until the stamps have been so affixed and canceled, but shall be put up in wooden packages, each containing not less than ten pounds, as prescribed in this act for oleomargarine manufactured in the United States, before the stamps are affixed; and the owner or importer of such oleomargarine shall be liable to all the penal provisions of this act prescribed for manufacturers of oleomargarine manufactured in the United States. Whenever it is necessary to take any oleomargarine so imported to any place other than the public stores of the United States for the purpose of affixing and canceling such stamps, the collector of customs of the port where such oleomargarine is entered shall designate a bonded warehouse to which it shall be taken, under the control of such customs officer as such collector may direct; and every officer of customs who permits any such oleomargarine to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. Every person who sells or offers for sale any imported oleomargarine, or oleomargarine purporting or claimed to have been imported, not put up in packages and stamped as provided by this act, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

SEC. 11. That every person who knowingly purchases or receives for sale any oleomargarine which has not been branded or stamped according to law shall be liable to a penalty of fifty dollars for each such offense.

SEC. 12. That every person who knowingly purchases or receives for sale any oleomargarine from any manufacturer who has not paid the special tax shall be liable for each offense to a penalty of one hundred dollars, and to a forfeiture of all articles so purchased or received, or of the full value thereof.

SEC. 13. That whenever any stamped package containing oleomar-

garine is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon; and any person who willfully neglects or refuses so to do shall for each such offense be fined not exceeding fifty dollars, and imprisoned not less than ten days nor more than six months. And any person who fraudulently gives away or accepts from another, or who sells, buys, or uses for packing oleomargarine, any such stamped package, shall for each such offense be fined not exceeding one hundred dollars, and be imprisoned not more than one year. Any revenue officer may destroy any emptied oleomargarine package upon which the tax-paid stamp is found.

SEC. 14. That there shall be in the office of the Commissioner of Internal Revenue an analytical chemist and a microscopist, who shall each be appointed by the Secretary of the Treasury, and shall each receive a salary of two thousand five hundred dollars per annum; and the Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists, to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose. And such Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this act; and his decision in matters of taxation under this act shall be final. The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health; but in case of doubt or contest his decisions in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Commissioner of Agriculture; and the decisions of this board shall be final in the premises.

SEC. 15. That all packages of oleomargarine subject to tax under this act, that shall be found without stamps or marks as herein provided, and all oleomargarine intended for human consumption which contains ingredients adjudged, as hereinbefore provided, to be deleterious to the public health, shall be forfeited to the United States. Any person who shall willfully remove or deface the stamps, marks, or brands on package containing oleomargarine taxed as provided herein shall be guilty of a misdemeanor, and shall be punished by a fine of not less than one hundred dollars nor more than two thousand dollars, and by imprisonment for not less than thirty days nor more than six months.

SEC. 16. That oleomargarine may be removed from the place of manufacture for export to a foreign country without payment of tax or affixing stamps thereto, under such regulations and the filing of such bonds and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Every person who shall export oleomargarine shall brand upon every tub, firkin, or other package containing such article the word "oleomargarine", in plain Roman letters not less than one half inch square.

SEC. 17. That whenever any person engaged in carrying on the business of manufacturing oleomargarine defrauds, or attempts to defraud, the United States of the tax on the oleomargarine produced by him, or any part thereof, he shall forfeit the factory and manufacturing apparatus used by him, and all oleomargarine and all raw material for the production of oleomargarine found in the factory and on the factory premises, and shall be fined not less than five hundred dollars nor more

than five thousand dollars, and be imprisoned not less than six months nor more than three years.

SEC. 18. That if any manufacturer of oleomargarine, any dealer therein or any importer or exporter thereof shall knowingly or willfully omit, neglect, or refuse to do, or cause to be done, any of the things required by law in the carrying on or conducting of his business, or shall do anything by this act prohibited, if there be no specific penalty or punishment imposed by any other section of this act for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, he shall pay a penalty of one thousand dollars; and if the person so offending be the manufacturer of or a wholesale dealer in oleomargarine, all the oleomargarine owned by him, or in which he has any interest as owner, shall be forfeited to the United States.

SEC. 19. That all fines, penalties, and forfeitures imposed by this act may be recovered in any court of competent jurisdiction.

SEC. 20. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may make all needful regulations for the carrying into effect of this act.

SEC. 21. That this act shall go into effect on the ninetieth day after its passage; and all wooden packages containing ten or more pounds of oleomargarine found on the premises of any dealer on or after the ninetieth day succeeding the date of the passage of this act shall be deemed to be taxable under section eight of this act, and shall be taxed, and shall have affixed thereto the stamps, marks, and brands required by this act or by regulations made pursuant to this act; and for the purposes of securing the affixing of the stamps, marks, and brands required by this act, the oleomargarine shall be regarded as having been manufactured and sold, or removed from the manufactory for consumption or use, on or after the day this act takes effect; and such stock on hand at the time of the taking effect of this act may be stamped, marked, and branded under special regulations of the Commissioner of Internal Revenue, approved by the Secretary of the Treasury; and the Commissioner of Internal Revenue may authorize the holder of such packages to mark and brand the same and to affix thereto the proper tax-paid stamps.

Approved, August 2, 1886.

[PUBLIC—No. 171.]

AN ACT to provide for the inspection of tobacco, cigars, and snuff, and to repeal section three thousand one hundred and fifty-one of the Revised Statutes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That manufactured tobacco, snuff, and cigars may be removed for export to a foreign country without payment of tax, under such regulations, and the making of such entries, and the filing of such bonds and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

SEC. 2. That section thirty-one hundred and fifty-one of the Revised Statutes of the United States is hereby repealed.

SEC. 3. That this act shall take effect on the first day of the second calendar month succeeding that in which it is approved.

Approved, August 4, 1886.

244 ADDITIONAL LAWS RELATING TO INTERNAL REVENUE.

[PUBLIC—No. 177.]

Extract from appropriation bill (sundry civil) for the fiscal year ending June 30, 1887.

*** * * For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same, including payments for information and detection of such violations, twenty-five thousand dollars; and the Commissioner of Internal Revenue shall make a detailed statement to Congress once in each year as to how he has expended this sum, and also a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation is made in this act. * * * * ***

Approved, August 4, 1886.

NOTE.—A similar provision to the above has been in appropriation bills as to the fraud fund since the act of June 19, 1878, and as to miscellaneous expenses of the Bureau since the act of June 15, 1880.

COLLECTORS OF INTERNAL REVENUE, AUGUST 25, 1893.

Collection district.	Name.	Address.
District of Alabama	Edmund W. Booker	Montgomery.
District of Arkansas	Thomas H. Simms	Little Rock.
First California	Asa Ellis	San Francisco.
Fourth California	Robert Barnett	Sacramento.
District of Colorado	James S. Wolfe	Denver.
District of Connecticut	Alexander Troup	Hartford.
District of Delaware	John W. Causey	Wilmington.
District of Florida	S. C. Thompson	Jacksonville.
District of Georgia	Thomas C. Crenshaw, jr.	Atlanta.
First Illinois	Rensselaer Stone	Chicago.
Second Illinois	Andrew Welch	Aurora.
Fourth Illinois	Maurice Kelly	Quincy.
Fifth Illinois	George A. Wilson	Peoria.
Eighth Illinois	Thomas Cooper	Springfield.
Thirteenth Illinois	William B. Anderson	Cairo.
Sixth Indiana	William D. H. Hunter	Lawrenceburg.
Seventh Indiana	Mahlon D. Manson	Terre Haute.
Eleventh Indiana	John O. Henderson	Kokomo.
Second Iowa	William C. Thompson	Davenport.
Third Iowa	Byron Webster	Dubuque.
Fourth Iowa	A. H. Kuhlmeier	Burlington.
District of Kansas	Nelson F. Acers	Leavenworth.
Second Kentucky	Hunter Wood	Owensboro'.
Fifth Kentucky	Atilla Cox	Louisville.
Sixth Kentucky	George H. Davison	Covington.
Seventh Kentucky	James F. Robinson	Lexington.
Eighth Kentucky	Thomas S. Bronston	Richmond.
District of Louisiana	Francis S. Shields	New Orleans.
District of Maine	John B. Redman	Portland.
District of Maryland	John H. Sellman	Baltimore.
Third Massachusetts	John E. Fitzgerald	Boston.
Tenth Massachusetts	Frank J. Pratt	Greenfield.
First Michigan	John B. Molony	Detroit.
Fourth Michigan	George N. Davis	Grand Rapids.
District of Minnesota	Adolph Biermann	Saint Paul.
District of Mississippi	Robert W. Banks	Jackson.
First Missouri	Freeman Barnum	Saint Louis.
Fourth Missouri	Cornelius Voorhis	Hannibal.
Sixth Missouri	Charles E. Hasbrook	Kansas City.
District of Montana	James Shields	Helena.
District of Nebraska	George W. Post	Omaha.
District of Nevada	Archibald Skillman	Eureka.
District of New Hampshire	Calvin Page	Portsmouth.
First New Jersey	Thomas M. Ferrell	Camden.
Third New Jersey	M. H. Vanderveer	Somerville.
Fifth New Jersey	Samuel Klotz	Newark.
District of New Mexico	Stiles W. Fisher	Santa Fé.
First New York	Robert Black	Brooklyn.
Second New York	John A. Sullivan	New York.
Third New York	Morris Friedsam	New York.
Fourteenth New York	Isaac Hess	Albany.
Fifteenth New York	Samuel J. Tilden, jr.	Troy.
Twenty-first New York	William A. Beach	Syracuse.
Twenty-eighth New York	Henry S. Pierce	Rochester.
Fourth North Carolina	William S. Yarborough	Raleigh.

COLLECTORS OF INTERNAL REVENUE, AUGUST 25, 1886—Continued.

Collection district.	Name.	Address.
Fifth North Carolina	Andrew J. Boyd	Reidsville.
Sixth North Carolina	Clement Dowd	Newton.
First Ohio	William T. Bishop	Cincinnati.
Sixth Ohio	Christian J. Knecht	Dayton.
Tenth Ohio	John F. Kumler	Toledo.
Eleventh Ohio	James W. Newman	Portsmouth.
Eighteenth Ohio	John H. Farley	Cleveland.
District of Oregon	John Whiteaker	Portland.
First Pennsylvania	Frederick Gerker	Philadelphia.
Ninth Pennsylvania	John T. MacGonigle	Lancaster.
Twelfth Pennsylvania	Charles B. Staples	Wilkes-Barre.
Nineteenth Pennsylvania	Frank Schlaudecker	Erie.
Twenty-second Pennsylvania	John Dowlin	Pittsburg.
Twenty-third Pennsylvania	Edmund A. Bigler	Allegheny City.
District of Rhode Island	Charles H. Henshaw	Providence.
District of South Carolina	D. F. Bradley	Columbia.
Second Tennessee	Nathan Gregg	Knoxville.
Fifth Tennessee	John T. Hillaman	Nashville.
First Texas	Samuel B. Cooper	Galveston.
Third Texas	Isham G. Searcy	Austin.
Fourth Texas	Robert M. Henderson	Sulphur Springs.
District of Vermont	George L. Spear	Montpelier.
Second Virginia	Andrew L. Ellett	Richmond.
Fourth Virginia	George M. Helms	Danville.
Sixth Virginia	Hambleton Shepperd	Staunton.
District of West Virginia	John T. McGraw	Grafton.
First Wisconsin	Edward C. Wall	Milwaukee.
Second Wisconsin	Alfred C. Parkinson	Madison.
Third Wisconsin	O. A. Wells	Fond du Lac.
Sixth Wisconsin	Joseph M. Morrow	Sparta.

Whole number of collection districts, eighty-five.

LIST OF INTERNAL REVENUE AGENTS, AUGUST 25, 1886.

Battle, James S.	Hale, J. H.	Marvin, J. B.
Brooks, A. H.	Jaeger, Godfrey.	Plummer, Stanley.
Brown, E. M.	Kellogg, Horace.	Sewall, F. D.
Carr, G. Washington.	King, William.	Somerville, William.
Chapman, W. H.	Lay, Wolcott.	Thraasher, L. A.
Clark, George B.	Larkin, James B.	Webb, John, Jr.
Cole, R. P.	Lofland, John.	

O

Ex. J. H.
5/26/86

